

## [CHAPTER 428]

## AN ACT

To amend paragraph 31 of section 7 of the Act entitled "An Act making appropriations to provide for the government of the District of Columbia for the fiscal year ending June 30, 1903, and for other purposes", approved July 1, 1902, as amended.

June 20, 1942  
[H. R. 6804]  
[Public Law 619]

*Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled,* That the first sentence of subparagraph (d) of paragraph 31 of section 7 of the Act entitled "An Act making appropriations to provide for the government of the District of Columbia for the fiscal year ending June 30, 1903, and for other purposes", approved July 1, 1902, as amended, be amended to read as follows:

District of Columbia.  
License taxes and  
fees.  
47 Stat. 556.  
D. C. Code § 47-  
2331 (d).

"(d) Owners of passenger vehicles for hire, whether operated from a private establishment or from public space, other than those licensed under the two preceding subparagraphs and under subparagraph (i) of this paragraph, shall pay a license tax of \$25 per annum for each such vehicle used in the conduct of their business."

Passenger vehicles  
for hire.

SEC. 2. Paragraph 31 of section 7 of said Act is further amended by adding the following two new paragraphs to be lettered (i) and (j), respectively, and to read as follows:

*Ante*, p. 3.

"(i) Owners of ambulances for hire and owners of passenger vehicles which, when used for hire, are used exclusively for funeral purposes shall pay a license tax of \$25 per annum for each such vehicle used in the conduct of their business. Licenses used under this subparagraph shall date from July 1 in each year.

Ambulances and  
funeral cars.

"(j) No person shall engage in driving or operating any vehicle licensed under the terms of subparagraph (i) without having procured from the Commissioners of the District of Columbia or their designated agent a license which shall only be issued upon evidence satisfactory to the Director of Motor Vehicles, under the direction of the Commissioners of the District of Columbia, that the applicant is a person of good moral character and is qualified to operate such vehicle, and upon payment of an annual license fee of \$5. Such license shall be carried upon the person of the licensee or in the vehicle while engaged in driving such vehicle when such vehicle is being used for hire. Application for such license shall be made in such form as shall be prescribed by the Commissioners of the District of Columbia or their designated agent. Each annual license issued under the provisions of this subparagraph shall be numbered, and there shall be kept in the Department of Vehicles and Traffic a record containing the name of each person so licensed, his annual license number and all matters affecting his qualifications to be licensed hereunder. No license issued under the provisions of this subparagraph shall be assigned or transferred."

License requirements  
for operators.

Record of license.

Approved, June 20, 1942.

## [CHAPTER 432]

## AN ACT

To facilitate the employment by defense contractors of certain former members of the land and naval forces, including the Coast Guard, of the United States.

June 22, 1942  
[H. R. 6634]  
[Public Law 620]

*Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled,* That no defense contractor shall deny employment, on account of failure to produce a birth certificate, to any person who submits, in lieu of a birth certificate, an honorable discharge certificate or certificate issued in lieu thereof from the Army, Navy, Marine Corps, or Coast Guard

Former members of  
U. S. land and naval  
forces.  
Employment by de-  
fense contractors.

of the United States, unless such honorable discharge certificate shows on its face that such person may have been an alien at the time of its issuance.

"Defense contractor."

SEC. 2. As used in this Act the term "defense contractor" means an employer engaged in—

(1) the production, maintenance, or storage of arms, armament, ammunition, implements of war, munitions, machinery, tools, clothing, food, fuel, or any articles or supplies, or parts or ingredients of any articles or supplies; or

(2) the construction, reconstruction, repair, or installation of a building, plant, structure, or facility; under a contract with the United States or under any contract which the President, the Secretary of War, the Secretary of the Navy, or the United States Maritime Commission certifies to such employer to be necessary to the national defense.

Approved, June 22, 1942.

[CHAPTER 433]

AN ACT

To amend the District of Columbia Income Tax Act, as amended, and for other purposes.

*Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled,* That section 2 (b) of the District of Columbia Income Tax Act, as amended, is amended to read as follows:

"(b) TAX ON CORPORATIONS.—There is hereby levied for each taxable year upon the taxable income from District of Columbia sources of every corporation, whether domestic or foreign (except those organizations expressly exempt under paragraph (d) of this section), a tax at the rate of 5 per centum thereof: *Provided, however,* That income derived from the procurement of orders for the sale of personal property by means of telephonic communication, written correspondence, or solicitation by salesmen in the District where such orders require acceptance without the District before becoming binding on the purchaser and seller and title to such property passes from the seller to the purchaser without the District is not from District of Columbia sources: *Provided further,* That income from the sale of personal property to the United States is not from District of Columbia sources, unless the taxpayer is engaged in business in the District and such property is delivered for use within said District."

SEC. 2. Section 46 (g) of the District of Columbia Income Tax Act, as amended, is amended to read as follows:

"(g) Any corporation receiving income from District sources or engaging in or carrying on any business in the District without first having obtained a license so to do, and any person engaging in or carrying on any business for or receiving income from District sources on behalf of a corporation not having a license so to do, shall, upon conviction thereof, be fined not more than \$300 for each and every failure, refusal, or violation, and each and every day that such failure, refusal, or violation continues shall constitute a separate and distinct offense. All prosecutions under this subsection shall be brought in the police court of the District on information by the corporation counsel or any of his assistants in the name of the District: *Provided, however,* That the provisions of this section shall not apply to mere collection by an agent of income of a corporation not having the license required hereby."

June 22, 1942

[H. R. 6953]

[Public Law 621]

D. C. Income Tax Act, amendments. 53 Stat. 1087. D. C. Code § 47-1502 (b).

*Ante*, p. 42.

*Proviso*.

*Ante*, p. 46.

Penalty for failure to obtain license.

*Proviso*.