

or the President, terminates the functions, powers, and duties of the War Food Administrator or the War Food Administration, the authority vested in the Secretary of Agriculture by this Act shall be exercised by the War Food Administrator.

Utilization as forestry experiment station.

SEC. 3. The Chief of the Forest Service is hereby directed to cooperate with the Stephen F. Austin Teachers College, Nacogdoches, Texas, in order to utilize, insofar as practicable, the property transferred pursuant to this Act as a forestry experiment station and to enter into such appropriate agreements as a basis for such cooperation as he may, from time to time, deem necessary or advisable. Such use is found to be in the general interest of rural rehabilitation.

Nonliability.

SEC. 4. Any such transfer shall not be deemed to impose any liability upon the Secretary of Agriculture (or War Food Administrator, as the case may be) with respect to his obligations under such agreement to transfer of October 31, 1939.

Approved December 22, 1944.

[CHAPTER 671]

AN ACT

December 22, 1944
[H. R. 5563]
[Public Law 540]

To authorize the Administrator of the Farm Security Administration to exchange certain land of the United States within the Angostura irrigation project, Hot Springs, South Dakota, for certain land owned by the city of Hot Springs, South Dakota.

Angostura irrigation project, Hot Springs, S. Dak.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the Administrator of the Farm Security Administration is authorized to convey, subject to such conditions as he may prescribe, to the city of Hot Springs, South Dakota, all right, title, and interest of the United States in and to a tract of land within the Angostura irrigation project, Hot Springs, South Dakota, containing four hundred and seventy-four acres, more or less, in exchange for title to a tract of land owned by the city of Hot Springs, South Dakota, situate near said city, containing four hundred and eighty acres, more or less.

Approved December 22, 1944.

[CHAPTER 672]

AN ACT

December 22, 1944
[H. R. 5565]
[Public Law 541]

To authorize collectors of internal revenue to receive certain checks and money orders in payment of taxes and for revenue stamps.

Internal Revenue Code, amendment.
53 Stat. 447.
26 U. S. C. § 3656.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That section 3656 of the Internal Revenue Code (relating to payment of taxes by check) is amended to read as follows:

“SEC. 3656. PAYMENT BY CHECK AND MONEY ORDERS.

“(a) CERTIFIED, CASHIERS’, AND TREASURERS’ CHECKS AND MONEY ORDER.—

“(1) AUTHORITY TO RECEIVE.—It shall be lawful for collectors to receive for internal revenue taxes or in payment of stamps to be used in payment of internal revenue taxes certified, cashiers’, and treasurers’ checks drawn on National and State banks and trust companies, and United States postal, bank, express, and telegraph money orders, during such time and under such regulations as the Commissioner, with the approval of the Secretary, may prescribe.

“(2) DISCHARGE OF LIABILITY.—

“(A) Check Duly Paid.—No person who may be indebted to the United States on account of internal revenue taxes or

stamps used or to be used in payment of internal revenue taxes who shall have tendered a certified, cashier's, or treasurer's check or money order as provisional payment therefor, in accordance with the terms of this subsection, shall be released from the obligation to make ultimate payment thereof until such certified, cashier's, or treasurer's check or money order so received has been duly paid.

“(B) Check Unpaid.—If any such check or money order so received is not duly paid the United States shall, in addition to its right to exact payment from the party originally indebted therefor, have a lien for the amount of such check upon all the assets of the bank on which drawn or for the amount of such money order upon all the assets of the issuer thereof; and such amount shall be paid out of its assets in preference to any or all other claims whatsoever against said bank or issuer except the necessary costs and expenses of administration and the reimbursement of the United States for the amount expended in the redemption of the circulating notes of such bank.

“(b) OTHER CHECKS.—

“(1) AUTHORITY TO RECEIVE.—Collectors may receive checks in addition to those specified in subsection (a) in payment of taxes other than those payable by stamp during such time and under such rules and regulations as the Commissioner, with the approval of the Secretary, shall prescribe.

“(2) ULTIMATE LIABILITY.—If a check so received is not paid by the bank on which it is drawn the person by whom such check has been tendered shall remain liable for the payment of the tax and for all legal penalties and additions to the same extent as if such check had not been tendered.”

Approved December 22, 1944.

[CHAPTER 673]

AN ACT

To provide for the disposal of certain mail matter condemned by the Director of Censorship.

December 22, 1944
[S. 1971]
[Public Law 542]

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That there is hereby established a committee composed of the Postmaster General and the Director of Censorship, or their alternates duly designated by them, which shall have authority to dispose of mail matter consisting of (1) printed matter containing propaganda material, and (2) printed matter mailed by or to or published by persons whose names are on the Proclaimed List of Certain Blocked Nationals, and (3) parcel-post packages or small packets containing articles of no monetary value or articles which may be used by the United States in the prosecution of the war, if such mail matter has been censored and condemned by the Office of Censorship as being inimical to the war effort of the United States or contrary to the interests of the United States or its Allies, but no mail matter shall be disposed of under this Act until the expiration of at least ninety days after the date of condemnation. Such committee may promulgate such rules and regulations as it deems necessary to carry out the provisions of this Act.

Disposal of certain condemned mail matter.

Rules and regulations.

SEC. 2. This Act shall expire upon the expiration of six months after the date of the termination of hostilities in the present war as proclaimed by the President or declared by concurrent resolution of the Congress.

Expiration date.

Approved December 22, 1944.