

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.