

by the death of Honorable William B. Gilbert. A vacancy<sup>1</sup> occurring at any time in the office of circuit judge referred to in this section is authorized to be filled.

Vacancy hereafter to be filled.  
Vol. 45, p. 1411

Approved, June 16, 1933 4 p.m.

## [CHAPTER 103.]

## AN ACT

To provide for the survival of certain actions in favor of the United States.

June 16, 1933.

[S. 815.]

[Public, No. 80.]

*Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled,* That no civil action to recover damages, brought by the United States or in its behalf, or in which the United States shall be directly or indirectly interested, and pending against any defendant prior to the time of his death, in any court of the United States, shall abate by reason of the death of any such defendant; but any such action shall survive and be enforceable against the estate of any such deceased defendant. This Act shall not be construed to deprive the plaintiff in any such action of any remedy which he may have against a surviving defendant.

United States Courts.  
Survival of civil actions for damages.

Rights against surviving defendant not affected.

Approved, June 16, 1933, 4:15 p.m.

## [CHAPTER 104.]

## AN ACT

To amend Public Act Numbered 435 of the Seventy-second Congress, relating to sales of timber on Indian land.

June 16, 1933.

[S. 1613.]

[Public, No. 81.]

*Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled,* That Public Act Numbered 435 of the Seventy-second Congress entitled "An Act to authorize the Secretary of the Interior to modify the terms of existing contracts for the sale of timber on Indian land when it is in the interest of the Indians so to do" is hereby amended by adding to the first section thereof the following proviso: "*Provided,* That the restrictions as to reducing prices below the basic sales prices shall not apply to the Klamath Indian Reservation in Oregon: *And provided further,* That the authority granted herein shall terminate one year from the date of enactment of this Act."

Timber sales, Indian lands.  
Terms of existing contracts may be modified with consent of Indians.  
Vol. 47, p. 1548.  
Post, p. 397.  
Previous.  
Klamath Indian Reservation, Oreg., excluded from provisions herein.  
Time limitation.

Approved, June 16, 1933, 5 p.m.

## [CHAPTER 105.]

## AN ACT

To legalize the manufacture, sale, or possession of 3.2 per centum beer in the State of Oklahoma when and if the same is legalized by a majority vote of the people of Oklahoma or by act of the Legislature of the State of Oklahoma.

June 16, 1933.

[H.R. 5690.]

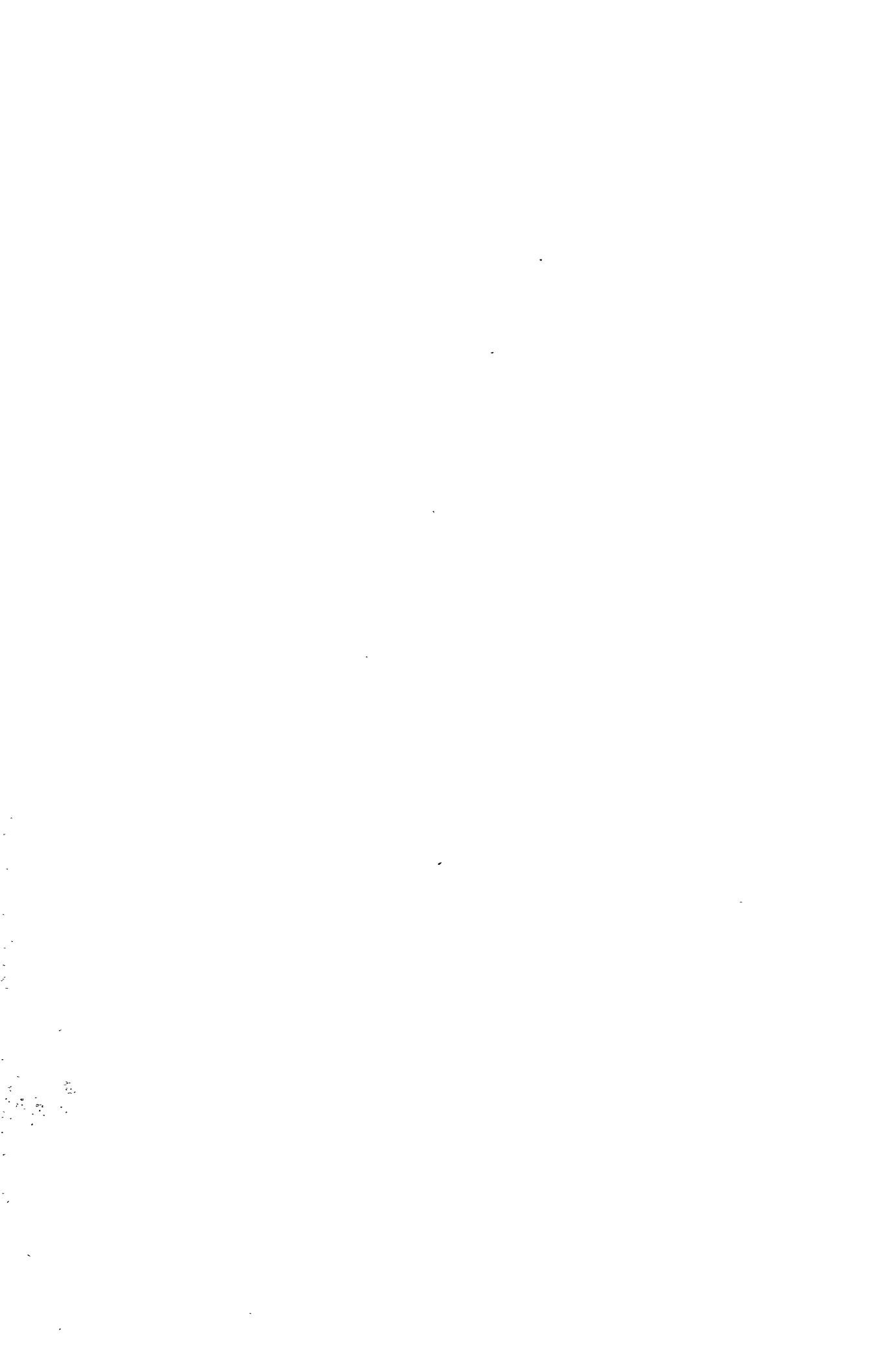
[Public, No. 82.]

*Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled,* That the manufacture, sale, and/or possession of 3.2 per centum beer is legalized in the State of Oklahoma when and if the same is legalized by a majority of the legal votes cast at an election held in said State, or by an act of the Legislature of the State of Oklahoma, and all Acts or parts of Acts in conflict therewith are hereby repealed.

Oklahoma.  
Sale of 3.2 beer in, legalized.

Approved, June 16, 1933.

<sup>1</sup> So in original.



# PUBLIC LAWS OF THE SEVENTY-THIRD CONGRESS

OF THE

## UNITED STATES OF AMERICA

*Passed at the second session, which was begun and held at the city of Washington, in the District of Columbia, on Wednesday, the third day of January, 1934, and was adjourned without day on Monday, the eighteenth day of June, 1934.*

FRANKLIN D. ROOSEVELT, President; JOHN N. GARNER, Vice President; KEY PITTMAN, President of the Senate *pro tempore*; HENRY T. RAINEY, Speaker of the House of Representatives.

### [CHAPTER 1.]

#### AN ACT

To raise revenue by taxing certain intoxicating liquors, and for other purposes.

January 11, 1934.

[H. R. 6131.]

[Public, No. 83.]

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

Liquor Taxing Act of 1934.

#### TITLE I

SECTION 1. This Act may be cited as the "Liquor Taxing Act of 1934".

Citation of Act.  
*Post*, p. 538.

SEC. 2. Paragraphs (3) and (4) of subdivision (a) of section 600 of the Revenue Act of 1918, as amended (relating to the tax on distilled spirits generally and the tax on distilled spirits diverted for beverage purposes) [U.S.C., Sup. VI, title 26, sec. 1150 (a) (1) and (2)], are amended to read as follows:

Distilled spirits for beverage purposes.  
Vol. 40, p. 1105; Vol. 44, p. 104.  
U.S.C., Supp. VII, p. 609.

"(3) On and after January 1, 1928, and until the effective date of Title I of the Liquor Taxing Act of 1934, \$1.10 on each proof gallon or wine gallon when below proof and a proportionate tax at a like rate on all fractional parts of such proof or wine gallon; and

Existing tax rate continued until effective date of this title.

"(4) On and after the effective date of Title I of the Liquor Taxing Act of 1934, \$2.00 on each proof gallon or wine gallon when below proof and a proportionate tax at a like rate on all fractional parts of such proof or wine gallon."

New rates.

SEC. 3. Subdivision (c) of section 600 of the Revenue Act of 1918 (relating to the internal-revenue tax on imported perfumes containing distilled spirit) [U.S.C., Sup. VI, title 26, sec. 1150 (a) (4)], is amended by striking out "\$1.10 per wine gallon" and inserting in lieu thereof "\$2.00 per wine gallon".

Imported perfumes, containing distilled spirits.  
Vol. 40, p. 1106;  
U.S.C., Supp. VII, p. 626.

SEC. 4. In lieu of the rate of drawback provided in section 3329 of the Revised Statutes, as amended [U.S.C., Sup. VI, title 26, sec. 1239], the rate of drawback allowed upon the exportation of distilled spirits exported on or after the effective date of this title shall be equal to the rate of the internal-revenue tax paid in respect of the distilled spirits exported but shall not exceed a rate of \$2.00 per proof gallon.

Drawback on exported distilled spirits.  
R.S., sec. 3329, p. 647;  
U.S.C., Supp. VII, p. 626.

SEC. 5. Section 3309 of the Revised Statutes, as amended (relating to the tax on deficiencies in distilled spirits production) [U.S.C., Sup. VI, title 26, sec. 1197], is amended by striking out "at the rate of \$1.10" wherever such phrase appears and inserting in lieu thereof "at the rate of tax imposed by law".

Assessment for deficiencies in spirits production.  
R.S., sec. 3309, p. 641;  
U.S.C., Supp. VII, p. 619.