

“(2) Any information thus secured by any official, body, or commission of any State may be used only for the administration of the tax laws of such State, except that upon written request of the governor of such State any such information may be furnished to any official, body, or commission of any political subdivision of such State, lawfully charged with the administration of the tax laws of such political subdivision, but may be furnished only for the purpose of, and may be used only for, the administration of such tax laws. Any officer, employee, or agent of any State or political subdivision, who divulges (except as authorized in this subsection, or when called upon to testify in any judicial or administrative proceeding to which the State or political subdivision, or such State or local official, body, or commission, as such, is a party) any information acquired by him through an inspection permitted him or another under this subsection shall be guilty of a misdemeanor and shall upon conviction be punished by a fine of not more than \$1,000, or by imprisonment for not more than one year, or both.”

Approved, April 19, 1935.

Use of information secured.

Penalty provisions; unlawful disclosure.

[CHAPTER 77.]

AN ACT

To amend an Act entitled “An Act to regulate the manner in which property shall be sold under orders and decrees of any United States courts”, approved March 3, 1893, as amended.

April 24, 1935.

[S. 1572.]

[Public, No. 41.]

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the Act entitled “An Act to regulate the manner in which property shall be sold under orders and decrees of any United States courts”, approved March 3, 1893 (ch. 225, 27 Stat. 751, as amended; U. S. C., title 28, secs. 847, 848, and 849), be, and it is hereby amended to read as follows:

Sale of property under court order.
Vol. 27, p. 751; Vol. 48, p. 1119.
U. S. C., p. 1314.
Post, p. 390.

“SECTION 1. All real estate or any interest in land sold under any order or decree of any United States court shall be sold at public sale at the courthouse of the county, parish, or city in which the property, or the greater part thereof, is located, or upon the premises or some parcel thereof located therein, as the court rendering such order or decree of sale may direct, said sale to be upon such terms and conditions as said court shall approve: *Provided, however,* That if said property shall be situated in more than one county, State, judicial district of the United States, or judicial circuit of the United States, whether in one or more parcels, said property shall be sold as a whole or in separate parcels at public sale at the courthouse of the county, parish, or city in which the greater part thereof is located or upon the premises or some parcel thereof as the court rendering such order or decree of sale may direct: *And provided further,* That if at the time said property is offered for sale it is in the possession of a receiver or receivers, or ancillary receiver or ancillary receivers, appointed by one or more district courts of the United States, said property wherever situated shall be sold at public sale in the district of primary jurisdiction at the courthouse of the county, parish, or city situated therein in which the greater part of said property in said district is located or on the premises or some parcel thereof located in such county, parish, or city therein as the court having primary jurisdiction by such order or decree of sale may direct, unless said court shall order the sale of the properties or one or more parcels thereof in one or more ancillary districts. The United States court having primary jurisdiction shall be deemed to be the court first appointing any such receiver.

Public sale of real property.
Requirements modified.

Provisos.
If property located in different districts.

If in possession of receiver, etc.

Private sales.	“After a hearing of which notice to all interested parties shall be given by publication or otherwise as the court may direct, the court may order and decree the sale of such real estate or interest in land or any part thereof at private sale for cash or other considerations and upon such terms and conditions as the court directing the sale may approve, if it finds that the best interests of the estate will be conserved thereby: <i>Provided</i> , That before confirmation of any private sale, the court shall appoint three disinterested persons to appraise said property or, if the court deems advisable, different groups of three appraisers each to appraise properties of different classes or situate in different localities, and no private sale shall be confirmed at a price less than two-thirds of the appraised value: <i>Provided further</i> , That before confirmation of any private sale, the terms of such sale shall first be published in such newspaper or newspapers of general circulation as the court having jurisdiction may direct at least ten days before confirmation; and such private sale shall not then be confirmed by said court where a bona fide offer has been made, under such conditions as said court may prescribe, which offer shall guarantee at least a 10 per centum increase over the offered price specified in such private sale. The provisions of this section shall apply to sales and proceedings now pending in the courts of the United States as well as those commenced hereafter. The provisions of this section shall not apply to sales and proceedings under the Bankruptcy Act.
<i>Provisos.</i> Appraisal before confirmation.	
Terms of sale; publication.	
Not confirmed, if 10% increase offered.	
Pending cases included.	
Exceptions.	
Personal property sales.	“SEC. 2. All personal property sold under any order or decree of any court of the United States shall be sold as provided in Section 1 of this Act, unless in the opinion of the court rendering such order or decree, it would be best to sell it in some other manner. The provisions of this section shall apply to sales and proceedings now pending in the courts of the United States as well as those commenced hereafter. The provisions of this section shall not apply to sales and proceedings under the Bankruptcy Act.
Pending cases included.	
Exceptions.	
Necessity of public notice.	“SEC. 3. No sale of real estate ordered pursuant to the provisions of this Act by any order, judgment, or decree of any United States court, other than a private sale, shall be had without previous publication of notices of such proposed sale being ordered and had once a week for at least four weeks prior to such sale in at least one newspaper printed, regularly issued, and having a general circulation in the county, State, judicial district of the United States, or judicial circuit of the United States where the real estate proposed to be sold is situated, if such there be. If said property shall be situated in more than one county, State, judicial district of the United States, or judicial circuit of the United States, such notice shall be published in one or more of the counties, States, judicial districts of the United States, or judicial circuits of the United States where said property is situated, as the court may direct. Said notice shall be substantially in such form and contain such description of the property by reference or otherwise as the court ordering the sale shall approve. The court may, in its discretion, direct that the publication of the notice of sale herein provided for be made in such other newspapers as may seem proper. The provisions of this section shall apply to sales and proceedings now pending in the courts of the United States as well as those commenced hereafter in said courts. The provisions of this section shall not apply to sales and proceedings under the Bankruptcy Act.”
If property in different districts.	
Pending cases included.	
Exceptions.	

Approved, April 24, 1935.

[CHAPTER 78.]

JOINT RESOLUTION

To extend the time within which contracts may be modified or canceled under the provisions of section 5 of the Independent Offices Appropriation Act, 1934.

April 24, 1935.
[S. J. Res. 93.]
[Pub. Res., No. 13.]

Resolved by the Senate and House of Representatives of the United States of America in Congress assembled, That section 5 of the Independent Offices Appropriation Act, 1934, is amended by striking out "April 30, 1935" and inserting in lieu thereof "October 31, 1935".

Transportation contracts.
Time in which contracts may be modified, etc., extended.
Vol. 48, p. 305.
Post, p. 991.

Approved, April 24, 1935.

[CHAPTER 79.]

JOINT RESOLUTION

Authorizing the appropriation of funds for the maintenance of public order and the protection of life and property during the convention of the Imperial Council of the Mystic Shrine in the District of Columbia June 8, 1935, to June 17, 1935, both inclusive.

April 24, 1935.
[S. J. Res. 97.]
[Pub. Res., No. 14.]

Resolved by the Senate and House of Representatives of the United States of America in Congress assembled, That the sum of \$50,000, or so much thereof as may be necessary, is hereby authorized to be appropriated, payable wholly from the revenues of the District of Columbia, to enable the Commissioners of the District of Columbia to maintain public order and protect life and property in the District of Columbia from the 8th day of June 1935 to the 17th day of June 1935, both inclusive, including the employment of personal services, the payment of allowances, traveling expenses, hire of means of transportation, and other incidental expenses in the discretion of the said Commissioners. There is hereby further authorized to be appropriated the sum of \$4,000, or so much thereof as may be necessary, payable as aforesaid, for the construction, rent maintenance, and for incidental expenses in connection with the operation of temporary public-convenience stations, first-aid stations, and information booths, including the employment of personal services in connection therewith during such period.

District of Columbia.
Mystic Shrine Convention, 1935.
Sum authorized to maintain order, etc.
Post, p. 217.
Ante, p. 34.

Additional, for public convenience, etc., stations.

Approved, April 24, 1935.

[CHAPTER 81.]

AN ACT

To authorize certain officers of the Navy and Marine Corps to administer oaths.

April 25, 1935.
[S. 93.]
[Public, No. 42.]

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That in places beyond the continental limits of the United States where the Navy or Marine Corps is serving, such officers of the Navy or Marine Corps as are authorized to administer oaths for the purposes of the administration of naval justice and for other purposes of naval administration shall have the general powers of a notary public or of a consul of the United States in the administration of oaths, the execution and acknowledgment of legal instruments, the attestation of documents, and the performance of all other notarial acts.

Navy and Marine Corps.
Certain officers authorized to administer oaths, beyond continental limits.
U. S. C., p. 1591.

Approved, April 25, 1935.