

[CHAPTER 96]

AN ACT

May 9, 1941
[H. R. 3835]
[Public Law 58]

To exempt from internal-revenue taxes, on the basis of reciprocity, articles imported by consular officers and employees of foreign states for their personal or official use.

Internal Revenue
Code, amendment.
53 Stat. 471.
26 U. S. C. § 3801.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the Internal Revenue Code is hereby amended by renumbering section 3802 as section 3803 and by inserting after section 3801 the following new section :

“SEC. 3802. EXEMPTION OF CONSULAR OFFICERS AND EMPLOYEES OF FOREIGN STATES FROM PAYMENT OF INTERNAL REVENUE TAXES ON IMPORTED ARTICLES.

“(a) **RULE OF EXEMPTION.**—No internal-revenue tax shall be imposed with respect to articles imported by a consular officer of a foreign state or by an employee of a consulate of a foreign state whether such articles accompany the officer or employee to his post in the United States, its insular possessions, or the Panama Canal Zone, or are imported by him at any time during the exercise of his functions therein, if—

“(1) such officer or employee is a national of the state appointing him and not engaged in any profession, business, or trade within the territory specified in subsection (a) ;

“(2) the articles are imported by the officer or employee for his personal or official use ; and

“(3) the foreign state grants an equivalent exemption to corresponding officers or employees of the Government of the United States stationed in such foreign state.

“(b) **CERTIFICATE BY SECRETARY OF STATE.**—The Secretary of State shall certify to the Secretary of the Treasury the names of the foreign states which grant an equivalent exemption to the consular officers or employees of the Government of the United States stationed in such foreign states.”

Approved, May 9, 1941.

[CHAPTER 97]

AN ACT

May 9, 1941
[H. R. 3974]
[Public Law 59]

To authorize the Administrator of the Federal Security Agency to adopt an official seal, and for other purposes.

Federal Security
Agency.
Official seal author-
ized.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the Administrator of the Federal Security Agency is authorized to adopt an official seal to be used as directed by the said Administrator on appropriate occasions in connection with the functions of such Agency or of any office, bureau, board, or establishment which is or shall hereafter become a part of such Agency, and such seal shall be judicially noticed. Copies of any books, records, papers, or other documents in the Federal Security Agency shall be admitted in evidence equally with the originals thereof when authenticated under such seal.

Approved, May 9, 1941.

[CHAPTER 98]

AN ACT

May 9, 1941
[H. R. 4036]
[Public Law 60]

To amend the District of Columbia Motor Vehicle Financial Responsibility Act, approved May 3, 1935.

District of Colum-
bia.

D. C. Code § 40-402.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That section 2 of the District of Columbia Motor Vehicle Financial Responsibility Act of May 3, 1935 (49 Stat. 166), as amended, is amended by adding

after the second subparagraph therein the following new subparagraph:

“Reckless driving, as provided in section (9) (b) of such Traffic Acts, if personal injury occurs as a result thereof;”.

Approved, May 9, 1941.

Reckless driving.
43 Stat. 1123.
D. C. Code § 40-605
(b).

[CHAPTER 99]

AN ACT

To enlarge the powers of the property clerk of the Police Department of the District of Columbia to dispose of property coming into his possession.

May 9, 1941
[H. R. 4083]
[Public Law 61]

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That sections 412 and 413 of the Revised Statutes relating to the District of Columbia (18 Stat. 48, part 2) are hereby amended to read as follows:

District of Columbia.
Property clerk, Police Department.
D. C. Code §§ 4-155, 4-156.
Authority to establish ownership of property.

“SEC. 412. He may administer oaths and certify depositions which may be necessary to establish the ownership of any property or money lost, abandoned, or returned to him under the directions of the Board of Commissioners, including such property or money so returned which is alleged to have been feloniously obtained or to be the proceeds of crime.

Delivery of property.

“SEC. 413. (a) Upon satisfactory evidence of the ownership of property or money described in the preceding section he shall deliver the same to the owner, his next of kin, or legal representative and to him or them only. If, in any case, it is proven impracticable for such owner, next of kin, or legal representative to appear, the property clerk may deliver such property or money to any person having a duly executed power of attorney from such owner, or his next of kin, or legal representative, upon the filing of such power of attorney in the office of said clerk and the signing of a receipt for such property or money.

Adverse claimants. Determination of ownership, etc.

“(b) In the event two or more persons claim ownership of any such property or money, the property clerk may give notice by registered mail to all such claimants of whom he shall have knowledge of the time and place of a hearing to determine the person to whom the property or money shall be delivered. At the time and place so designated the property clerk shall hear and receive evidence of ownership of the property or money concerned, and shall determine the identity of the owner. After such hearing, the property clerk shall deliver the property or money to the person who the property clerk determines is the owner, his next of kin, or legal representative, and to him or them only. If, in any case, it is proven impracticable for such owner, next of kin, or legal representative to appear, the property clerk may deliver such property or money to any person having a duly executed power of attorney from such owner, his next of kin, or legal representative, upon the filing of such power of attorney in the office of said clerk and the signing of a receipt for such property or money.

Nonliability in damages.

“(c) The property clerk shall not be liable in damages for any official action performed hereunder in good faith.

D. C. Code §§ 4-163 to 4-165.
Property feloniously obtained, restrictions on delivery.

“(d) Except as provided in sections 420, 421, and 422 hereof, no property or money in the possession of the property clerk alleged to have been feloniously obtained or to be the proceeds of crime shall be delivered under this section if it is required to be held under the provisions of section 415 hereof; nor shall it be delivered within one year after the date of receipt of said property or money by the property clerk unless the United States attorney in and for the District of Columbia shall certify that such property or money is not needed as evidence in the prosecution of a crime.”

D. C. Code § 4-168.

Approved, May 9, 1941.