

The President is hereby requested to issue a suitable proclamation each year, and the Governors of States, mayors of cities, and heads of other instrumentalities of government, as well as leaders of industry, educational and religious groups, labor, veterans, women, farm, scientific and professional, and all other organizations and individuals at interest are invited to participate.

Approved August 11, 1945.

Post, p. 881.

[CHAPTER 364]

AN ACT

To amend sections 2720 (a) and 3260 (a) of the Internal Revenue Code relating to the transfer tax, and the tax on manufacturers and dealers, in the case of certain small-game guns.

August 11, 1945  
[H. R. 122]

[Public Law 177]

*Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled,* That section 2720 (a) of the Internal Revenue Code is amended to read as follows:

53 Stat. 291.  
26 U. S. C. § 2720  
(a).  
Transfer tax on certain firearms.

“(a) **RATE.**—There shall be levied, collected, and paid upon firearms transferred in the continental United States a tax at the rate of \$200 for each firearm: *Provided*, That the transfer tax on any gun with two attached barrels, twelve inches or more in length, from which only a single discharge can be made from either barrel without manual reloading, or any gun designed to be held in one hand when fired and having a barrel twelve inches or more in length from which only a single discharge can be made without manual reloading, shall be at the rate of \$1. The tax imposed by this section shall be in addition to any import duty imposed on such firearm.”

**SEC. 2.** Section 3260 (a) of the Internal Revenue Code is amended by striking out “*Provided*, That manufacturers and dealers in guns with two attached barrels from which only a single discharge can be made from either barrel without manual reloading shall pay the following taxes: Manufacturers, \$25 per year; dealers, \$1 per year.” and inserting in lieu thereof the following: “*Provided*, That manufacturers and dealers in guns with two attached barrels, twelve inches or more in length, from which only a single discharge can be made from either barrel without manual reloading, guns designed to be held in one hand when fired and having a barrel twelve inches or more in length from which only a single discharge can be made without manual reloading, or guns of both types, shall pay the following taxes: Manufacturers, \$25 per year; dealers, \$1 per year.”

53 Stat. 392.  
26 U. S. C. § 3260  
(a).

Tax on manufacturers and dealers.

**SEC. 3.** (a) The amendment made by the first section of this Act shall apply with respect to any transfer within the scope thereof made on or after July 1, 1945.

Applicability of amendments.

(b) The amendment made by section 2 of this Act shall apply with respect to any tax within the scope thereof payable under section 3260 (a) of the Internal Revenue Code for any taxable period commencing on or after July 1, 1945.

Approved August 11, 1945.

[CHAPTER 365]

AN ACT

To amend paragraph 682 of title 16 of the United States Code.

August 11, 1945  
[H. R. 699]

[Public Law 178]

*Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled,* That paragraph 682 of title 16 of the United States Code, 1940 edition (Act of February 28, 1925, ch. 376, 43 Stat. 1091), be, and the same is hereby, amended by striking out the last sentence thereof.

Ozark National  
Forest, Ark.  
Game refuge.  
16 U. S. C., Supp.  
IV, § 682.

Approved August 11, 1945.

## [CHAPTER 366]

## AN ACT

August 11, 1945  
[H. R. 2613]  
[Public Law 179]

To authorize the War Food Administrator or the Secretary of Agriculture to adjust boundary disputes by settling claims to certain so-called Sebastian Martin grant lands, in the State of New Mexico.

Sebastian Martin  
grant lands, N. Mex.  
Adjustment of  
claims authorized.

7 U. S. C., Supp. IV,  
§ 1011.

Procedure in settle-  
ment of claims in dis-  
pute.

Sale of unclaimed  
lands.

*Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled,* That either the War Food Administrator or the Secretary of Agriculture be, and either of them is hereby, authorized to adjust claims to any portions of the so-called Sebastian Martin grant lands, situated between State Highway Numbered 64 and the western boundary of said grant, and between the fence constructed by the Government on the west side of Ojo Sarco Creek and the eastern boundary of said grant, in the State of New Mexico, which are administered under title III of the Bankhead-Jones Farm Tenant Act of July 22, 1937 (50 Stat. 522, 525; 7 U. S. C., secs. 1010-1012).

SEC. 2. That for the purpose of carrying out the provisions of this Act, if the War Food Administrator or the Secretary of Agriculture shall find, within twenty years after the acquisition by the United States of the lands described in section 1, that the title to any portion or portions of the aforesaid lands is in dispute, and that the person or persons claiming the same or their predecessors in the occupancy thereof and under whom the right thereto is claimed, have been in open, actual, visible, exclusive, hostile, continuous, and adverse possession thereof, for a period of ten years previous to the date on which the United States acquired such land or interest, irrespective of whether color of title during such possession can be established or not, either the War Food Administrator or the Secretary of Agriculture is hereby authorized to execute and deliver, on behalf of and in the name of the United States, to the person or persons so occupying said lands, whom either of them finds entitled thereto under the provisions of this Act, a quitclaim deed to such land or interest.

SEC. 3. Either the War Food Administrator or the Secretary of Agriculture is further authorized, upon a finding by either of them, that any lands situated within the areas described in section 1, which are not claimed by any person or persons as aforesaid, or right to which cannot be established as aforesaid, are not suitable for use and administration in connection with the land-conservation and land-utilization program administered under title III of the Bankhead-Jones Farm Tenant Act, to sell such lands so situated, under such terms and conditions as either of them deems will best accomplish the purposes of title III of the Bankhead-Jones Farm Tenant Act: *Provided, however,* That the consideration to be paid for such lands shall not be less than the value as appraised by authorized representatives of the United States.

Approved August 11, 1945.

## [CHAPTER 367]

## AN ACT

August 11, 1945  
[H. R. 3239]  
[Public Law 180]

To exempt certain mechanical pencils having precious metals as essential parts from the tax with respect to jewelry, and so forth.

I. R. C., amend-  
ment.  
55 Stat. 718.  
26 U. S. C., Supp.  
IV, § 2400.

*Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled,* That section 2400 of the Internal Revenue Code (relating to the retailers' excise tax on jewelry, etc.) is amended by striking out "to a fountain pen or smokers' pipe if the only parts of the pen or the pipe" and inserting in lieu thereof "to a fountain pen, mechanical pencil, or smokers' pipe if the only parts of the pen, the pencil, or the pipe".