

[CHAPTER 498]

AN ACT

August 23, 1949
[H. R. 5114]
[Public Law 261]

To amend the Internal Revenue Code to permit the use of additional means, including stamp machines, for payment of tax on fermented malt liquors, provide for the establishment of brewery bottling house on brewery premises, and for other purposes.

Internal Revenue
Code, amendments.
53 Stat. 365.
26 U. S. C. § 3150
(b).

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That section 3150 (b) of the Internal Revenue Code is amended by changing the designation of paragraph “(2)” to “(4)” and by the insertion of two new paragraphs designated “(2)” and “(3)” to read as follows:

“(2) **METHOD OF PAYMENT.**—The tax on fermented malt liquor brewed or manufactured and sold, or removed for consumption or sale, within the United States, shall be paid by stamp, under such rules and regulations, permits, bonds, records, and returns, and with the use of such tax-stamp machines or metering or other devices and apparatus, as the Commissioner with the approval of the Secretary shall prescribe.

“(3) **PENALTIES.**—Whoever manufactures, procures, possesses, uses or tampers with a tax-stamp machine which may be required under this section with intent to evade the internal-revenue tax imposed upon fermented malt liquors, and whoever, with intent to defraud, makes, alters, simulates, or counterfeits any stamp of the character imprinted by such stamp machine, or who procures, possesses, uses, or sells any forged, altered, counterfeited, or simulated tax stamp or any plate, die, or device intended for use in forging, altering, counterfeiting, or simulating any such stamp, or who otherwise violates the provisions of this section, or the regulations issued pursuant thereto, shall pay a penalty of \$5,000 and shall be fined not more than \$10,000 or be imprisoned not more than five years, or both, and any machine, device, equipment, or materials used in violation of this section shall be forfeited to the United States and after condemnation shall be destroyed. But this provision shall not exclude any other penalty or forfeiture provided by law.”

53 Stat. 366.
26 U. S. C. § 3152.

SEC. 2. Section 3152 of the Internal Revenue Code is amended by striking out subsections (a) and (c) and by relettering subsections “(b)”, “(d)”, “(e)”, “(f)”, and “(g)” as “(a)”, “(b)”, “(c)”, “(d)”, and “(e)”, respectively.

53 Stat. 370.
26 U. S. C. § 3157
(a).

SEC. 3. Section 3157 (a) of the Internal Revenue Code is amended to read as follows:

“(a) **REQUIREMENTS.**—Every person who withdraws any fermented malt liquor from any hogshead, barrel, or keg upon which the proper stamp has not been affixed for the purpose of bottling the same, or who carries on or attempts to carry on the business of bottling fermented malt liquor in any brewery or other place in which fermented malt liquor is made, or upon any premises having communication with such brewery, or any warehouse, shall be liable to a fine of \$500, and the property used in such bottling or business shall be liable to forfeiture: *Provided, however,* That this section shall not be construed to prevent the transfer of any unfermented, partially fermented, or fermented malt liquors from any of the vats or tanks in any brewery by way of a pipe line or other conduit to another building or place on the brewery premises for the sole purpose of bottling the same, such pipe line or conduit to be constructed and operated in such manner and with such cisterns, vats, tanks, valves, cocks, faucets, meters, and gages, or other utensils or apparatus, either in the brewery or in the bottling house,

and with such changes of or additions thereto, and such locks, seals, or other fastenings, and under such rules and regulations as shall be from time to time prescribed by the Commissioner, subject to the approval of the Secretary: *Provided further*, That the tax imposed by law on fermented malt liquor shall be paid on all bottled fermented malt liquor at the time of removal for consumption or sale, in such manner as may be prescribed by regulations pursuant to section 3150 (b) (2). And any violation of the rules and regulations prescribed by the Commissioner, with the approval of the Secretary, in pursuance of these provisions shall be subject to the penalties above provided by this section. Every owner, agent, or superintendent of any brewery or bottling house who removes, or connives at the removal of, any fermented malt liquor through a pipe line or conduit, with the intent to defraud the revenue, shall forfeit all the liquors made by and for him, and all the vessels, utensils, and apparatus used in making the same."

Ante, p. 624.

SEC. 4. Section 3158 of the Internal Revenue Code is amended to read as follows:

53 Stat. 371.
26 U. S. C. § 3158.

"The brewery premises shall consist of the land and buildings described in the brewer's notice and shall be used solely for the purpose of manufacturing beer, lager beer, ale, porter, and similar fermented malt liquors, cereal beverages containing less than one-half of 1 per centum of alcohol by volume, vitamins, ice, malt, malt sirup, and other byproducts; of bottling fermented malt liquors and cereal beverages as hereinafter provided; of drying spent grain from the brewery; of recovering carbon dioxide and yeast; and of storing bottles, packages, and supplies necessary or incidental to all such manufacture: *Provided*, That undelivered tax-paid fermented malt liquor in stamped barrels or kegs returned to a brewery may be temporarily stored therein, subject to such conditions and under such regulations as the Commissioner, with the approval of the Secretary, shall prescribe. The bottling of fermented malt liquors and cereal beverages on the brewery premises shall be conducted only in the brewery bottling house which shall be located on such premises. The brewery bottling house shall be separated from the brewery in such manner as the Commissioner, with the approval of the Secretary, may by regulations prescribe. The brewery bottling house shall be used solely for the purpose of bottling beer, lager beer, ale, porter, and similar fermented malt liquors, and cereal beverages containing less than one-half of 1 per centum of alcohol by volume; and for the storage of bottles, tools, and supplies necessary or incidental to the manufacture or bottling of fermented malt liquor and cereal beverages. Notwithstanding the foregoing provisions, where any such brewery premises or brewery bottling house was, on June 26, 1936, being used by any brewer for purposes other than those herein described, or the brewery bottling house was, on such date, being used for the bottling of soft drinks, the use of the brewery and bottling-house premises for such purposes may be continued by such brewer. The brewery bottling house of any brewery shall not be used for the bottling of the product of any other brewery. Any brewer who uses his brewery or bottling house contrary to the provisions of this subsection shall be fined not more than \$50 with respect to each day upon which any such use occurs."

SEC. 5 Section 3159 of the Internal Revenue Code is amended by relettering subsections "(j)", "(k)", and "(l)" as "(k)", "(l)", and "(m)" and by the insertion of a new subsection designated "(j)" to read as follows:

53 Stat. 371.
26 U. S. C. § 3159.

"(j) FRAUDULENT REMOVAL OF BOTTLED FERMENTED MALT LIQUORS.— Any brewer or other person who removes or in any way aids in the removal from any brewery or brewery bottling house of any bottled

fermented malt liquors on which the required tax has not been paid shall be fined \$100 and imprisoned for not more than one year.”

53 Stat. 366, 367, 368.
26 U. S. C. §§ 3151,
3153 (a), 3154; Supp.
II, § 3154.

SEC. 6. Section 3151, the first sentence of the second paragraph of section 3153 (a), and section 3154 of the Internal Revenue Code are repealed: *Provided*, That section 3154 shall continue in effect as to any claim accruing thereunder prior to the effective date of this Act.

Effective date.

SEC. 7. The amendments made by this Act shall take effect on the first day of the first month which begins six months or more after the date of the enactment of this Act.

Approved August 23, 1949.

[CHAPTER 500]

AN ACT

August 24, 1949
[H. R. 1997]
[Public Law 262]

To authorize the survey of a proposed Mississippi River Parkway for the purpose of determining the feasibility of such a national parkway, and for other purposes.

Mississippi River
Parkway.
Appropriation au-
thorized for survey.
Post, p. 930.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That there is hereby authorized to be appropriated a sum not exceeding \$250,000 to be used by the Department of the Interior through the National Park Service and by the Federal Works Agency through the Public Roads Administration to make a joint survey of a route for a national parkway to be known as the Mississippi River Parkway. The survey shall follow, in general, the route of the Mississippi River. An estimate of cost of construction of the national parkway or any portions thereof found to be practicable by said survey, together with such other data as will be valuable, shall be obtained with the objective of determining the desirability of authorizing the construction of the parkway or any portion thereof. A report of the survey, upon its completion, shall be transmitted to the Congress by the Secretary of the Interior and the Administrator of the Federal Works Agency, together with their recommendations thereon.

Report to Congress.

Time limitation.

SEC. 2. The Secretary of the Interior and the Administrator of the Federal Works Agency are hereby directed to complete such joint survey within two years after the enactment of this Act.

Approved August 24, 1949.

[CHAPTER 501]

AN ACT

August 24, 1949
[H. R. 3440]
[Public Law 263]

For the addition of certain lands to Rocky Mountain National Park, Colorado, and for other purposes.

Rocky Mountain
National Park, Colo.
Additional land.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the following-described lands, comprising approximately one hundred and forty acres, are hereby added to Rocky Mountain National Park and shall be subject to all laws and regulations applicable to said park:

SIXTH PRINCIPAL MERIDIAN

Township 5 north, range 73 west, section 27, south west quarter north-west quarter, and west half southwest quarter; section 34, west half northeast quarter northwest quarter.

SEC. 2. The Secretary of the Interior is authorized to acquire lands and interests in lands by donation or with donated funds, by purchase with Federal funds, or otherwise, in his discretion, for development of an appropriate eastern approach to the park, described as follows: