

## [CHAPTER 72.]

## AN ACT

April 17, 1935.  
[H. R. 2881.]  
[Public, No. 38.]

Authorizing the adjustment of contracts for the sale of timber on the national forests, and for other purposes.

National forests.  
Adjustment of con-  
tracts for timber sales.

Regulations.

Proviso.  
Time limitation.

*Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled,* That the Secretary of Agriculture is hereby authorized, upon application of the contracting parties involved, and after due notice publicly given, when such action is necessary in his judgment to prevent hardship or unemployment, and under such rules and regulations as he may prescribe, to terminate any contract made prior to June 30, 1934, for the sale of timber on national forests, without requiring the payment of damages for failure to cut all of the timber involved, except as the value of the remaining timber may have been reduced by the cutting and removal done by the purchaser: *Provided,* That all applications for action by the Secretary under the authority of this Act shall be submitted within one year from the date of its approval.

Approved, April 17, 1935.

## [CHAPTER 73.]

## AN ACT

April 18, 1935.  
[H. R. 6290.]  
[Public, No. 39.]

To authorize acquisition of land to provide appropriate means of access to the post-office building at Jonesboro, Arkansas.

Jonesboro, Ark.  
Addition to post  
office site, authorized.

Vol. 46, p. 1595.

*Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled,* That the Secretary of the Treasury be, and he is hereby, authorized to acquire by purchase, condemnation, or otherwise, as an addition to the post-office site at Jonesboro, Arkansas, such portion of the fifteen-foot public alley north of the site as may be necessary to provide appropriate means of access to the loading platform of the building as extended and remodeled under authority of the Act of Congress (46 Stat. 1595) approved March 4, 1931.

Approved, April 18, 1935.

## [CHAPTER 74.]

## AN ACT

April 19, 1935.  
[H. R. 6359.]  
[Public, No. 40.]

To amend certain provisions relating to publicity of certain statements of income.

Revenue Act of 1934,  
amended.  
Vol. 48, p. 698.

Income tax returns.  
Publicity and inspec-  
tion of.  
Post, p. 1671.

*Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled,* That section 55 (b) of the Revenue Act of 1934 relating to filing and making public certain income statements is amended to read as follows:

“(b) (1) All income returns filed under this title for any taxable year beginning after December 31, 1934 (or copies thereof, if so prescribed by regulations made under this subsection), shall be open to inspection by any official, body, or commission, lawfully charged with the administration of any State tax law, if the inspection is for the purpose of such administration or for the purpose of obtaining information to be furnished to local taxing authorities as provided in paragraph (2). The inspection shall be permitted only upon written request of the governor of such State, designating the representative of such official, body, or commission to make the inspection on behalf of such official, body, or commission. The inspection shall be made in such manner, and at such times and places, as shall be prescribed by regulations made by the Commissioner with the approval of the Secretary.

“(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.