

property in his custody. The Government shall be at no expense in connection with any such loan or gift, and such loan or gift shall be made subject to such rules and regulations as the Administrator of the Works Progress Administration shall prescribe.

Approved, June 10, 1937.

No Federal expense.

[CHAPTER 316]

JOINT RESOLUTION

To create a Joint Congressional Committee on Tax Evasion and Avoidance.

Resolved by the Senate and House of Representatives of the United States of America in Congress assembled, That (a) there is hereby established a joint congressional committee to be known as the Joint Committee on Tax Evasion and Avoidance (hereinafter referred to as the joint committee).

(b) The joint committee shall be composed of six Members of the Senate who are members of the Committee on Finance, appointed by the President of the Senate, and six members of the House of Representatives who are members of the Committee on Ways and Means, appointed by the Speaker of the House of Representatives. A vacancy in the joint committee shall not affect the power of the remaining members to execute the functions of the joint committee, and shall be filled in the same manner as the original selection.

SEC. 2. It shall be the duty of the joint committee to investigate the methods of evasion and avoidance of income, estate, and gift taxes, pointed out in the message of the President transmitted to Congress on June 1, 1937, and other methods of tax evasion and avoidance, and to report to the Senate and the House, at the earliest practicable date, and from time to time thereafter, but not later than February 1, 1938, its recommendations as to remedies for the evils disclosed by such investigation.

SEC. 3. (a) The joint committee, or any subcommittee thereof, shall have power to hold hearings and to sit and act at such places and times, to require by subpoena or otherwise the attendance of such witnesses and the production of such books, papers, and documents, to administer such oaths, to take such testimony, to have such printing and binding done, and to make such expenditures, as it deems advisable. Subpenas shall be issued under the signature of the chairman of said joint committee, and shall be served by any person designated by him. Amounts appropriated for the expenses of the joint committee shall be disbursed one-half by the Secretary of the Senate and one-half by the Clerk of the House. The provisions of sections 101 and 102 of the Revised Statutes shall apply in case of any failure of any witness to comply with any subpoena, or to testify when summoned, under authority of this joint resolution.

(b) (1) The Secretary of the Treasury and any officer or employee of the Treasury Department, upon request from the joint committee, shall furnish such committee (at a public hearing or otherwise, as the joint committee, or a subcommittee thereof consisting of two or more members, may determine) with any data of any character contained in or shown by any return of income, estate, or gift tax.

(2) The joint committee shall have the right, acting directly as a committee, or by or through such examiners or agents as it may designate or appoint, to inspect any or all such returns at such times and in such manner as it may determine.

(3) The joint committee shall have the right to submit any relevant or useful information thus obtained to the Senate and the House of Representatives, and shall submit such information to the

June 11, 1937
[S. J. Res. 155]
[Pub. Res., No. 40]

Joint Committee on
Tax Evasion and
Avoidance; establish-
ment.
Post, p. 469.

Composition, ap-
pointment, etc.

Vacancies, effect of;
filling.

Duties prescribed.

Report, etc.

Powers.

Taking testimony.

Subpenas.

Refusal to testify,
etc.
R. S. §§ 101, 102.
2 U. S. C. §§ 191, 192.

Data to be furnished
by Treasury Depart-
ment.

Inspection of re-
turns of income, etc.

Submission of infor-
mation to designated
Committees.

Reference to respective Houses.

Restriction on publicity.

Personal services.

5 U. S. C. §§ 661-674.
Utilization of other facilities, etc.

Delegation of authority.

Duration.

Committee on Ways and Means and the Committee on Finance. The Committee on Ways and Means or the Committee on Finance may submit such information to the House or to the Senate or to both the House and the Senate, as the case may be. The joint committee (but no subcommittee or member of the joint committee) shall have the right to make public any such information, in such cases and to such extent as it may deem advisable, but no such information shall be made public with respect to any particular taxpayer unless specifically authorized by the joint committee; but this sentence shall not apply to information made public through the medium of a public hearing as provided in paragraph (1) of this subsection.

SEC. 4. The joint committee shall have power to employ and fix the compensation of such officers, experts, and employees as it deems necessary for the performance of its duties, but the compensation so fixed shall not exceed the compensation fixed under the Classification Act of 1923, as amended, for comparable duties. The joint committee is authorized to utilize the services, information, facilities, and personnel of the Departments and agencies in the executive branch of the Government and of the Joint Committee on Internal Revenue Taxation.

SEC. 5. The joint committee may authorize any one or more persons to conduct any part of such investigation on behalf of the committee, and for such purpose any person so authorized may hold such hearings, and require by subpoena or otherwise the attendance of such witnesses and the production of such books, papers, and documents, administer such oaths, and take such testimony, as the committee may authorize, but nothing in this section shall be construed as authorizing a public hearing. In any such case subpoenas shall be issued under the signature of the chairman of the joint committee and shall be served by any person designated by him.

SEC. 6. All authority conferred by this joint resolution shall expire on February 1, 1938.

Approved, June 11, 1937.

[CHAPTER 317]

JOINT RESOLUTION

June 11, 1937
[H. J. Res. 334]
[Pub. Res., No. 41]

To protect the copyrights and patents of foreign exhibitors at the New York World's Fair, to be held at New York City, New York, in 1939.

New York World's Fair, 1939.
Protection of copyrights and patents of foreign exhibitors.
Branch copyright, etc., offices on grounds.

Certificate of proprietorship to be issued.

Resolved by the Senate and House of Representatives of the United States of America in Congress assembled, That the Librarian of Congress and the Commissioner of Patents are hereby authorized and directed to establish branch offices under the direction of the Register of Copyrights and the Commissioner of Patents, respectively, in suitable quarters on the grounds of the New York World's Fair, to be held at New York City, New York, under the direction of the New York World's Fair Corporation, Incorporated, a New York corporation, said quarters to be furnished free of charge by said corporation, said offices to be established at such time as may, upon sixty days' advance notice, in writing, to the Register of Copyrights and the Commissioner of Patents, respectively, be requested by said New York World's Fair Corporation, but not earlier than January 1, 1939, and to be maintained until the close to the general public of said exposition; and the proprietor of any foreign copyright, or any certificate of trade-mark registration, or letters patent of invention, design, or utility model issued by any foreign government protecting any trade mark, apparatus, device, machine, process,