

[CHAPTER 211]

AN ACT

April 6, 1942

[H. R. 6360]

[Public Law 516]

To amend the Act known as the "Perishable Agricultural Commodities Act, 1930" (46 Stat. 531), approved June 10, 1930, as amended.

Perishable Agricultural Commodities Act, 1930, amendment.

7 U. S. C. § 499b (4).

False statements, etc.

Failure to account and make full payment.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the Perishable Agricultural Commodities Act, 1930 (46 Stat. 531), as amended, be amended as follows:

"SECTION 1. That section 2, paragraph (4) is hereby amended by striking out the language therein and substituting the following:

"(4) For any commission merchant, dealer, or broker to make, for a fraudulent purpose, any false or misleading statement in connection with any transaction involving any perishable agricultural commodity which is received in interstate or foreign commerce by such commission merchant, or bought or sold, or contracted to be bought, sold, or consigned, in such commerce by such dealer, or the purchase or sale of which in such commerce is negotiated by such broker; or to fail or refuse truly and correctly to account and make full payment promptly in respect of any transaction in any such commodity to the person with whom such transaction is had; or to fail, without reasonable cause, to perform any specification or duty, express or implied, arising out of any undertaking in connection with any such transaction;"

Approved, April 6, 1942.

[CHAPTER 220]

AN ACT

April 7, 1942

[H. R. 6023]

[Public Law 517]

To provide for the payment for accumulative or accrued annual leave to certain employees of the United States, its Territories or possessions, or the District of Columbia, who voluntarily enlist or otherwise enter the military or naval forces of the United States.

Government, etc., employees entering military or naval forces.

55 Stat. 616.
5 U. S. C., Supp. I,
§ 61a.

Compensation or credit for leave.

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 making provisions for payment of employees of the United States Government, its Territories or possessions, or the District of Columbia, for accumulated or accrued annual leave when ordered to active duty with the military or naval forces of the United States", approved August 1, 1941, is amended to read as follows:

"That employees of the United States Government, its Territories or possessions, or the District of Columbia (including employees of any corporation created under authority of an Act of Congress which is either wholly controlled or wholly owned by the United States Government, or any corporation, all the stock of which is owned or controlled by the United States Government, or any department, agency, or establishment thereof, whether or not the employees thereof are paid from funds appropriated by Congress), who, subsequent to May 1, 1940, shall have entered upon active military or naval service in the land or naval forces of the United States by voluntary enlistment or otherwise, shall be entitled to receive, in addition to their military pay, compensation in their civilian positions covering their accumulated or current accrued leave, or to elect to have such leave remain to their credit until their return from active military or naval service."

Approved, April 7, 1942.

[CHAPTER 225]

AN ACT

For the relief of the city of Atlanta, Georgia.

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 and directed to pay, out of any money in the Treasury not otherwise appropriated, the sum of \$276.38 to the city of Atlanta, Georgia, in full settlement of all claims against the United States for the construction of a cement sidewalk adjacent to the property of the Civil Aeronautics Administration on Wells Street in that city: *Provided*, That no part of the amount appropriated in this Act in excess of 10 per centum thereof shall be paid or delivered to or received by any agent or attorney on account of services rendered in connection with this claim, and the same shall be unlawful, any contract to the contrary notwithstanding. Any person violating the provisions of this Act shall be deemed guilty of a misdemeanor and upon conviction thereof shall be fined in any sum not exceeding \$1,000.

Approved, April 8, 1942.

April 8, 1942

[H. R. 5866]

[Public Law 518]

City of Atlanta, Ga.
Payment to.*Proviso.*

[CHAPTER 226]

AN ACT

To amend the provisions of the Internal Revenue Code by setting new maximum limits on allowances for losses of distilled spirits by leakage or evaporation while in internal revenue bonded warehouses, and for other purposes.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That section 2901 of the Internal Revenue Code, as amended, is amended to read as follows:

"SEC. 2901. LOSS ALLOWANCES.

"(a) **LEAKAGE OR EVAPORATION.**—(1) Any distilled spirits on deposit in any internal revenue bonded warehouse on the date this amendatory subsection takes effect, or thereafter deposited in any internal revenue bonded warehouse, may, at the time of withdrawal of the spirits from such warehouse, upon the filing of an application for the regauge of such spirits, giving a description of the package containing the spirits, be regauged by a storekeeper-gauger who shall place upon such package such marks and brands as the Commissioner, with the approval of the Secretary, shall by regulations prescribe. If upon such regauging it shall appear there has been a loss by leakage or evaporation of distilled spirits from any cask or package, without the fault or negligence of the distiller or warehouseman, taxes shall be collected only on the quantity of distilled spirits contained in such cask or package at the time of such withdrawal. The allowance which shall be made for such loss of spirits shall not exceed—

"1½ proof gallons for 2 months or part thereof;

"2½ gallons for more than 2 months and not more than 4 months;

"3 gallons for more than 4 months and not more than 6 months;

"3½ gallons for more than 6 months and not more than 8 months;

"4 gallons for more than 8 months and not more than 10 months;

"4½ gallons for more than 10 months and not more than 12 months;

April 8, 1942

[H. R. 6273]

[Public Law 519]

Internal Revenue
Code, amendments.
53 Stat. 340.
26 U. S. C. § 2901;
Supp. I, § 2901.

Distilled spirits.