

“ALL AUDITS BY DISTRICT AUDITOR

“SEC. 22. All audits herein prescribed shall be made by the District auditor in the same manner as are all other audits of the District.

“RIGHT TO AMEND OR REPEAL

“SEC. 23. All rights, privileges, or immunities conferred by this Act or by acts done pursuant thereto shall exist subject to the power of Congress to amend or repeal this Act at any time.

“SEPARABILITY OF PROVISIONS

“SEC. 24. If any provisions of this Act, or the application thereof to any person or circumstances, is held invalid, the remainder of the Act, and the application of such provision to other persons or circumstances, shall not be affected thereby.

“EFFECTIVE DATE

“SEC. 25. This Act shall take effect as of 12:01 antemeridian on the first day of the next succeeding calendar quarter following the enactment of this Act.

“SHORT TITLE

“SEC. 26. This Act may be cited as the ‘District of Columbia Unemployment Compensation Act.’”

Approved June 4, 1943.

[CHAPTER 118]

JOINT RESOLUTION

To extend the authority of the President under section 350 of the Tariff Act of 1930, as amended.

June 7, 1943  
[H. J. Res. 111]  
[Public Law 66]

*Resolved by the Senate and House of Representatives of the United States of America in Congress assembled.* That the period during which the President is authorized to enter into foreign-trade agreements under section 350 of the Tariff Act of 1930, as amended by the Act (Public, Numbered 316, Seventy-third Congress) approved June 12, 1934, is hereby extended for a further period of two years from June 12, 1943.

Foreign-trade agree-  
ments.  
Authority of Presi-  
dent.

48 Stat. 943.  
19 U. S. C. §§ 1351-  
1354; Supp. II, § 1351  
note.

International car-  
tels.

SEC. 2. Section 350 (a) (2) of the Tariff Act of 1930 (U. S. C., 1940 edition, title 19, sec. 1351 (a) (2)) is amended by inserting after “because of its discriminatory treatment of American commerce or because of other acts” the following: “(including the operations of international cartels)”.

Approved June 7, 1943.

[CHAPTER 119]

AN ACT

Amending the “Joint resolution making an appropriation to assist in providing a supply and distribution of farm labor for the calendar year 1943”, approved April 29, 1943.

June 9, 1943  
[H. R. 2848]  
[Public Law 67]

*Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled.* That section 5 (f) of the joint resolution entitled “Joint resolution making an appropriation to assist in providing a supply and distribution of farm

Supply and distri-  
bution of farm labor  
for 1943.

*Ante*, p. 72.

labor for the calendar year 1943", approved April 29, 1943 (Public Law Numbered 45, Seventy-eighth Congress), is amended by striking out "April" and inserting in lieu thereof "July".

Approved June 9, 1943.

[CHAPTER 120]

AN ACT

June 9, 1943  
[H. R. 2570]  
[Public Law 68]

To provide for the current payment of the individual income tax, and for other purposes.

Current Tax Pay-  
ment Act of 1943.

*Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled*, That (a) this Act may be cited as the "Current Tax Payment Act of 1943".

(b) MEANING OF TERMS USED.—Except as otherwise expressly provided, terms used in this Act shall have the same meaning as when used in the Internal Revenue Code.

53 Stat., Pt. 1.  
26 U. S. C., 26  
U. S. C., Supp. II.

SEC. 2. COLLECTION OF TAX AT SOURCE ON WAGES.

53 Stat. 175.  
26 U. S. C., §§ 1400-  
1611; Supp. II, §§ 1400-  
1610.  
*Ante*, p. 46; *post*, p.  
607.

(a) IN GENERAL.—Chapter 9 of the Internal Revenue Code (relating to employment taxes) is amended by inserting at the end thereof the following new subchapters:

"SUBCHAPTER D—COLLECTION OF INCOME TAX AT SOURCE ON WAGES

"SEC. 1621. DEFINITIONS.

"As used in this subchapter—

"(a) WAGES.—The term 'wages' means all remuneration (other than fees paid to a public official) for services performed by an employee for his employer, including the cash value of all remuneration paid in any medium other than cash; except that such term shall not include remuneration paid—

53 Stat. 9.  
26 U. S. C. § 22;  
Supp. II, § 22.  
*Post*, p. 149.  
53 Stat. 1386.  
26 U. S. C. § 1426 (h).

"(1) for services performed as a member of the military or naval forces of the United States, other than pensions and retired pay includible in gross income under Chapter 1, or

"(2) for agricultural labor (as defined in section 1426 (h)), or

"(3) for domestic service in a private home, local college club, or local chapter of a college fraternity or sorority, or

"(4) for casual labor not in the course of the employer's trade or business, or

"(5) for services by a citizen or resident of the United States for a foreign government or for the government of the Commonwealth of the Philippines, or

"(6) for services performed by a nonresident alien individual, other than a resident of a contiguous country who enters and leaves the United States at frequent intervals, or

"(7) for such services, performed by a nonresident alien individual who is a resident of a contiguous country and who enters and leaves the United States at frequent intervals, as may be designated by regulations prescribed by the Commissioner with the approval of the Secretary, or

"(8) for services for an employer performed by a citizen or resident of the United States while outside the United States (as defined in section 3797 (a) (9)) if the major part of the services for such employer during the calendar year is to be performed outside the United States, or

53 Stat. 469.  
26 U. S. C. § 3797  
(a) (9).

"(9) for services performed as a minister of the gospel.