

parallel to the boundary of the Great Smoky Mountains National Park and connecting with the park, in order to provide an appropriate view of the park from the Tennessee side. The right-of-way to be acquired for the parkway shall be of such width as to comprise an average of one hundred and twenty-five acres per mile for its entire length. The title to real property acquired pursuant to this Act shall be satisfactory to the Secretary of the Interior. All property acquired pursuant to this Act shall become a part of the Great Smoky Mountains National Park upon acceptance of title thereto by the Secretary, and shall be subject to all laws, rules, and regulations applicable thereto.

Approved February 22, 1944.

[CHAPTER 29]

AN ACT

To amend an Act entitled "An Act in relation to taxes and tax sales in the District of Columbia", approved February 28, 1898, as amended.

February 22, 1944
[H. R. 2199]
[Public Law 233]

District of Columbia.
Tax sales.
30 Stat. 250.
D. C. Code § 47-1003.

Application for deed.

Redemption of property.

Notice to owner of tax sale certificate.

Application for payment.

Forfeiture.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That an Act entitled "An Act in relation to taxes and tax sales in the District of Columbia", approved February 28, 1898, as amended, be, and the same is hereby, further amended by inserting in section 3 thereof immediately preceding the word "Provided" where the same first appears in said section the following: "Provided, That no deed shall be issued unless application therefor be made within five years from the last day of sale, and if no such application be made then the owner of any property sold as aforesaid, or any other person having an interest therein at the time of redemption, may redeem the property by paying to the collector of taxes for the legal holder of the certificate the amount for which it was sold at such sale, exclusive of surplus, plus interest thereon for the first two years after the date of such certificate of sale at the rate hereinabove provided, and for three years thereafter at the rate of 6 per centum per annum; that when the said property is redeemed as aforesaid, the collector of taxes shall, within five days thereafter notify the owner of record of such tax sale certificate at his last known address, by registered mail, of the redemption of such certificate; that within five years from the time that payment has been made to the collector of taxes to redeem such tax sale certificate, the owner thereof may apply for, and, upon the surrender of the certificate, shall receive from the District of Columbia the payment made as hereinbefore prescribed; that upon the failure of the owner of such tax sale certificate to apply within the period of five years, as hereinbefore prescribed, such money shall be forfeited to the District of Columbia, and be deposited by the collector of taxes in the Treasury of the United States to the credit of the general revenues of the District of Columbia".

Approved February 22, 1944.

[CHAPTER 30]

AN ACT

To permit the construction and use of certain pipe lines for pneumatic tube transmission in the District of Columbia.

February 22, 1944
[H. R. 3916]
[Public Law 234]

Bureau of National Affairs, Inc., D. C.
Pipe lines for pneumatic tube system.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the Commissioners of the District of Columbia are authorized to grant permission to the Bureau of National Affairs, Inc., a corporation organized under the laws of the State of Delaware, and doing business in the

District of Columbia, and owner of lot 816, square 50, on the north-west corner of Twenty-second and M Streets Northwest, and lessee of all of lots 10, 11, 12, 13, and 14 in square 36, all on the east side of Twenty-fourth Street Northwest, between M and N Streets, and all of lots 15, 16, 807, 808, and 809 in square 36, all on the south side of N Street Northwest, between Twenty-third and Twenty-fourth Streets, leased from an affiliated corporation, and all in the District of Columbia, its successors or assigns, to lay down, construct, maintain, and use not more than three pipe lines for a pneumatic tube system from a point within said lot 816, square 50, through connecting public alleys, across Twenty-third Street Northwest, through a connecting alley to a point within said lot 10, square 36.

SEC. 2. (a) The construction and use of such pipe lines shall be under such regulations and rentals as the Commissioners of the District of Columbia may prescribe and all plans and specifications for such construction shall be subject to their approval.

Regulations and rentals.

(b) The Commissioners of the District of Columbia shall have full authority to designate the location and to cause such repairs or relocation of such pipe lines as the public necessity may require, any such repairs or relocation to be at the expense of the Bureau of National Affairs, Inc., its successors or assigns.

Location and repairs.

(c) Any repairs to streets, highways, or other public property necessitated by construction or alterations of such pipe lines shall be made in a manner approved by the Commissioners of the District of Columbia, at the expense of the Bureau of National Affairs, Inc., its successors or assigns.

SEC. 3. No permission granted or enjoyed under the provisions of this Act shall vest any right, title, or interest in or to the land within any public alleys or Twenty-third Street Northwest.

Property rights.

SEC. 4. The right to alter, amend, or repeal this Act is expressly reserved.

Approved February 22, 1944.

[CHAPTER 63]

AN ACT

To provide revenue, and for other purposes.

February 25, 1944
[H. R. 3687]
[Public Law 235]

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That (a) SHORT TITLE.—This Act, divided into titles and sections according to the following Table of Contents, may be cited as the "Revenue Act of 1943":

Revenue Act of 1943.

[In the following table, a section number enclosed in parentheses following the description of the subject matter of a section, subsection, or paragraph of this Act indicates each provision of the Internal Revenue Code amended by such section, subsection, or paragraph of this Act.]

53 Stat., Part I.
26 U. S. C.; 26
U. S. C., Supp. III.

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