

possession, political subdivision, or District, and personal property shall not be deemed to be located or present in or to have a situs for taxation in such State, Territory, possession, or political subdivision, or district: *Provided*, That nothing contained in this section shall prevent taxation by any State, Territory, possession, or political subdivision of any of the foregoing, or the District of Columbia in respect of personal property used in or arising from a trade or business, if it otherwise has jurisdiction. This section shall be effective as of September 8, 1939, except that it shall not require the crediting or refunding of any tax paid prior to October 6, 1942.

"(2) When used in this section, (a) the term 'personal property' shall include tangible and intangible property (including motor vehicles), and (b) the term 'taxation' shall include but not be limited to licenses, fees, or excises imposed in respect to motor vehicles or the use thereof: *Provided*, That the license, fee, or excise required by the State, Territory, possession, or District of Columbia of which the person is a resident or in which he is domiciled has been paid."

SEC. 2. Nothing contained in this Act shall be construed to require the crediting or refunding of any tax in respect of tangible personal property (including licenses, fees, or excise imposed in respect of motor vehicles or the use thereof) paid prior to the date of its enactment.

Approved July 3, 1944.

Personal property used in trade or business.

Retroactive effect.

"Personal property."

"Taxation." Motor-vehicle fees.

Condition.

Credits or refunds.

[CHAPTER 398]

AN ACT

To provide for a study of multiple taxation of air commerce, and for other purposes.

July 3, 1944
[H. R. 4936]
[Public Law 416]

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the Civil Aeronautics Board shall consult with the appropriate authorities of the several States, Territories, and possessions, and subdivisions thereof, with a view to the development of means for eliminating and avoiding, as far as practicable, multiple taxation of persons engaged in air commerce and their employees, by States, Territories, and possessions, and subdivisions thereof, and other taxation by States, Territories, and possessions, and subdivisions thereof, which has the effect of unduly burdening or unduly impeding the development of air commerce. The Board shall report to Congress, within one hundred and eighty days after the day on which this Act is enacted, the results of its consultations with such authorities together with such recommendations as it deems advisable, including recommendations for legislation by the Congress if such legislation appears necessary or appropriate.

Civil Aeronautics Board. Study of multiple taxation of air commerce.

Report to Congress. *Post*, p. 926.

Approved July 3, 1944.

[CHAPTER 399]

AN ACT

To provide for staying judicial proceedings against the United States in time of war, on claims for damages caused by vessels of the Navy, or for towage or salvage services to such vessels, when the Secretary of the Navy certifies that the prosecution of such proceedings would endanger the security of naval operations or interfere therewith, and to authorize the settlement and payment of such claims, and for other purposes.

July 3, 1944
[S. 1173]
[Public Law 417]

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That whenever in time of war the Secretary of the Navy shall certify to a court in which

Naval vessels. Stay of judicial proceedings against U. S.