

## “ARTICLE VIII

“This compact shall expire September 1, 1937. But any State joining herein may, upon sixty (60) days notice, withdraw herefrom.

“The representatives of the signatory States have signed this agreement in a single original which shall be deposited in the archives of the Department of State of the United States, and a duly certified copy shall be forwarded to the Governor of each of the signatory States.

“This compact shall become effective when ratified and approved as provided in Article I. Any oil producing State may become a party hereto by affixing its signature to a counterpart to be similarly deposited, certified, and ratified.”

“WHEREAS, the said Interstate Compact to Conserve Oil and Gas has heretofore been duly renewed and extended with the consent of the Congress to September 1, 1947; and,

“WHEREAS, it is desired to renew and extend the said Interstate Compact to Conserve Oil and Gas for a period of four (4) years from September 1, 1947, to September 1, 1951;

“NOW, THEREFORE, THIS WRITING WITNESSETH:

“It is hereby agreed that the Compact entitled

“AN INTERSTATE COMPACT TO CONSERVE OIL  
AND GAS’

executed in the City of Dallas, Texas, on the 16th day of February, 1935, and now on deposit with the Department of State of the United States, a correct copy of which appears above, be, and the same hereby is, extended for a period of four (4) years from September 1, 1947, its present date of expiration. This agreement shall become effective when executed, ratified, and approved as provided in Article I of the original Compact.

“The signatory states have executed this agreement in a single original which shall be deposited in the archives of the Department of State of the United States and a duly certified copy thereof shall be forwarded to the Governor of each of the signatory states. Any oil producing state may become a party hereto by executing a counterpart of this agreement to be similarly deposited, certified, and ratified.

“EXECUTED as of the first day of February, 1947, by the several undersigned states, at their several capitols, through their proper officials as duly authorized by statutes and resolutions, subject to the limitations and qualifications of the acts of the respective State Legislatures.”

SEC. 2. The right to alter, amend, or repeal the provisions of section 1 is hereby expressly reserved.

Approved July 12, 1947.

[CHAPTER 245]

AN ACT

To amend section 3179 (b) of the Internal Revenue Code.

*Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled,* That subsection (b) of section 3179 of the Internal Revenue Code is amended to read as follows:

“(b) **DRAWBACK.**—Upon the exportation of distilled spirits and wines manufactured or produced in the United States on which an internal-revenue tax has been paid, and which are contained in any

July 14, 1947  
[H. R. 959]  
[Public Law 185]

53 Stat. 377.  
26 U. S. C. § 3179 (b).

Distilled spirits and  
wines.

cask or package or in bottles packed in cases or other containers, there shall be allowed, under regulations to be prescribed by the Commissioner, with the approval of the Secretary, a drawback equal in amount to the tax found to have been paid on such distilled spirits and wines: *Provided*, That such distilled spirits and wines have been packaged or bottled especially for export, under regulations prescribed by the Commissioner, with the approval of the Secretary. The Commissioner, with the approval of the Secretary, is authorized to prescribe regulations governing the determination and payment of drawback of internal-revenue tax on domestic distilled spirits and wines, including the requirement of such notices, bonds, bills of lading, and other evidence of payment of tax and exportation as shall be deemed necessary."

Approved July 14, 1947.

[CHAPTER 246]

AN ACT

July 14, 1947  
[H. R. 1946]  
[Public Law 186]

To amend sections 2801 (e) (4), 3043 (a), 3044 (b), and 3045 of the Internal Revenue Code.

*Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled*, That the Internal Revenue Code be, and it is hereby, amended as follows:

53 Stat. 301.  
26 U. S. C. § 2801 (e)  
(4).

1. Section 2801 (e) (4) of the Internal Revenue Code is amended (a) by deleting from the second sentence thereof the words "having no interior communication with any other department or part of such premises", and (b) by adding immediately at the end thereof the following new sentence: "The provisions of this paragraph shall apply in the same manner and to the same extent to aperitif wines other than vermouth."

53 Stat. 354.  
26 U. S. C. § 3043 (a).

2. Section 3043 (a), Internal Revenue Code, is amended by deleting the colon in the second sentence thereof and inserting in lieu thereof the following: "nor to apply to or prohibit the fermentation of grape wine retsina with resin on bonded winery premises:"

53 Stat. 355.  
26 U. S. C. § 3044 (b).

3. Section 3044 (b), Internal Revenue Code, is amended by deleting the words "and not more than 13 per centum of alcohol after complete fermentation," and inserting in lieu thereof the words "and not more than 13 per centum of alcohol after complete fermentation or, if sweetened, after complete fermentation and sweetening,"

53 Stat. 355.  
26 U. S. C. § 3045.

4. Section 3045, Internal Revenue Code, is amended by deleting the period at the end thereof and adding the following: ": *Provided*, That in the case of wines produced from loganberries, currants, or gooseberries, respectively, having a normal acidity of twenty parts or more per thousand, the volume of the resultant product may be increased more than 35 per centum but not more than 60 per centum by the addition of sugar and water solution under such regulations as the Commissioner of Internal Revenue may prescribe."

Approved July 14, 1947.

[CHAPTER 247]

AN ACT

July 14, 1947  
[H. R. 1946]  
[Public Law 187]

To amend section 2801 (e) of the Internal Revenue Code.

*Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled*, That subsection (e) of section 2801 of the Internal Revenue Code be, and it is hereby, amended by adding the following new numbered paragraph:

53 Stat. 301.  
26 U. S. C. § 2801 (e).  
*Supra*.

"(5) BLENDING OF BEVERAGE BRANDIES.—Fruit brandies distilled from the same kind of fruit at not more than one hundred and