

District, and which has no officer, agent, or representative having an office or other place of business in the District, during the taxable year; or

“(2) Sales of tangible personal property by a corporation or unincorporated business which does not maintain an office or other place of business in the District and which has no office, agent, or representative in the District except for the sole purpose of doing business with the United States, but such corporations and unincorporated businesses shall be subject to the licensing provisions in title XIV of this article.

“For purposes of this proviso, the words ‘agent’ or ‘representative’ shall not include any independent broker engaged independently in regularly soliciting orders in the District for sellers and who holds himself out as such.”

SEC. 2. Section 1 of title X of article I of said Act is amended by striking out the period at the end of the section, inserting a colon, and the following: “*Provided further*, That income derived from the sale of tangible personal property by a corporation or unincorporated business not carrying on or engaging in trade or business within the District as defined in title I of this article shall not be considered as income from sources within the District for purposes of this article, with the exception of income from sales to the United States not excluded from gross income as provided in title III, section 2 (b) (13) of this article.”

SEC. 3. Paragraph lettered (b) of section 2 of title III of article I of said Act is amended by adding thereto the following subparagraph:

“(13) Income derived from the sale of tangible personal property to the United States by corporations and unincorporated businesses having their principal places of business located outside the District, which property is delivered from places outside the District for use outside the District: *Provided, however*, That the taxpayer shall furnish to the Assessor a statement in writing of the amount of gross sales so made and, if required by the Assessor, a list of the names of the agencies of the United States through which such property was sold.”

SEC. 4. Section 4 of title XIV of article I of said Act is repealed.

SEC. 5. The amendments made by this Act shall apply to the taxable year or part thereof beginning on the 1st day of January 1948, and to succeeding taxable years.

Approved May 3, 1948.

61 Stat. 357.  
D. C. Code, Supp.  
VI, §§ 47-1591 to 47-1591f.  
“Agent” or “representative.”

61 Stat. 349.  
D. C. Code, Supp.  
VI, § 47-1580.

61 Stat. 332.  
D. C. Code, Supp.  
VI, § 47-1551c (h).  
*Ante*, p. 206.

*Infra*.

61 Stat. 336.  
D. C. Code, Supp.  
VI, § 47-1557a (b).

61 Stat. 358.  
D. C. Code, Supp.  
VI, § 47-1591c.

[CHAPTER 247]

AN ACT

To amend paragraph 1803 (2) of the Tariff Act of 1930, relating to firewood and other woods.

*Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled*, That paragraph 1803 (2) of the Tariff Act of 1930 is amended to read as follows:

“(2) Logs; timber, round, unmanufactured; pulpwoods; firewood, including fuel made by compression from bark, sawdust, or other wood waste of the saw or planing mill; handle bolts, shingle bolts; gun blocks for gunstocks, rough hewn or sawed or planed on one side; and laths; all the foregoing not specially provided for.”

(b) This Act shall be effective as to merchandise entered for consumption, or withdrawn from warehouse for consumption, on and after the thirtieth day after the enactment of this Act.

Approved May 3, 1948.

May 3, 1948  
[H. R. 5328]  
[Public Law 510]

Tariff Act of 1930,  
amendment.  
46 Stat. 684.  
19 U. S. C. § 1201,  
par. 1803 (2).

Effective date.

## [CHAPTER 254]

## AN ACT

May 4, 1948  
[H. R. 1275]  
[Public Law 511]

To authorize the payment of certain claims for medical treatment of persons in the naval service; to repeal section 1586 of the Revised Statutes; and for other purposes.

Navy.

*Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled,* That section 1586 of the Revised Statutes (U. S. C. Annotated, 1940 edition, title 34, sec. 921) is hereby repealed.

Reimbursement for certain medical treatment.

SEC. 2. The Secretary of the Navy is authorized and directed to promulgate regulations providing for the reimbursement of persons in the naval service for the cost of emergency or necessary medical services, including hospital service and medicines, from civilian sources when the person receiving the service is in a duty status: *Provided, however,* That reimbursement will be made under this Act only if it is determined that no medical service was available from a Federal source.

Duty status.

SEC. 3. For the purpose of this Act a person shall be regarded as in a duty status in the naval service while on authorized liberty or leave.

Approved May 4, 1948.

## [CHAPTER 255]

## AN ACT

May 4, 1948  
[S. 1393]  
[Public Law 512]

To provide additional subsistence allowances and to raise the ceilings on wages and allowances pertaining to certain veterans.

Veterans' subsistence allowances.  
58 Stat. 289.  
38 U. S. C., Supp. I,  
note foll. § 733.  
*Ante*, p. 19.

*Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled,* That paragraph 6 of part VIII of Veterans Regulation Numbered 1 (a), as amended, is hereby amended to read as follows:

"6. While enrolled in and pursuing a course under this part, (including an institutional on-farm training course) such person, upon application to the Administrator, shall be paid a subsistence allowance of \$65 per month, if without a dependent or dependents, or \$90 per month, if he has a dependent or dependents, including regular holidays and leave not exceeding thirty days in a calendar year: Except, That (1) while so enrolled and pursuing a course of full-time institutional training, such person, shall be paid a subsistence allowance of \$75 per month, if without a dependent or dependents, or \$105 per month if he has one dependent or \$120 per month if he has more than one dependent, and (2) while so enrolled and pursuing a course of part-time institutional training, including a course of institutional on-farm training, or other combination course, such person shall be paid, subject to the limitations of this paragraph, additional subsistence allowance in an amount bearing the same relation to the difference between the basic rates and the increased rates provided in (1) hereof as the institutional training part of such course bears to a course of full-time institutional training. Such person attending a course on a part-time basis, and such person receiving compensation for productive labor whether performed as part of his apprentice or other training on the job at institutions, business or other establishments, or otherwise, shall be entitled to receive such lesser sums, if any, as subsistence or dependency allowances as may be determined by the Administrator: *Provided,* That in no event shall the rate of such allowance plus the compensation received exceed \$210 per month for a veteran without a dependent, or \$270 per month for a veteran with one dependent, or \$290 for a veteran with two or more dependents: *Provided further,* That only so much of the compensation as is derived from productive labor based on the standard workweek