

[CHAPTER 585.]

AN ACT

Making receivers appointed by any United States courts and authorized to conduct any business, or conducting any business, subject to taxes levied by the State the same as if such business were conducted by private individuals or corporations.

June 18, 1934.
[H.R. 8544.]

[Public, No. 392.]

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That any receiver, liquidator, referee, trustee, or other officers or agents appointed by any United States court who is authorized by said court to conduct any business, or who does conduct any business, shall, from and after the enactment of this Act, be subject to all State and local taxes applicable to such business the same as if such business were conducted by an individual or corporation: Provided, however, That nothing in this Act contained shall be construed to prohibit or prejudice the collection of any such taxes which accrued prior to the approval of this Act, in the event that the United States court having final jurisdiction of the subject matter under existing law should adjudge and decide that the imposition of such taxes was a valid exercise of the taxing power by the State or States, or by the civil subdivisions of the State or States imposing the same.

Approved, June 18, 1934.

Receivers, etc., in
Federal courts.
Business conducted
under, subject to State
and local taxes.

Proviso.
Collecting such taxes
accruing prior to date
of Act.

[CHAPTER 586.]

AN ACT

To increase employment by authorizing an appropriation to provide for emergency construction of public highways and related projects, and to amend the Federal Aid Road Act, approved July 11, 1916, as amended and supplemented, and for other purposes.

June 18, 1934.
[H.R. 8781.]

[Public, No. 393.]

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That for the purpose of increasing employment by providing for emergency construction of public highways and other related projects there is hereby authorized to be appropriated, out of any money in the Treasury not otherwise appropriated, the sum of \$200,000,000, which shall be apportioned by the Secretary of Agriculture immediately upon the passage of this Act under the provisions of section 204 of the National Industrial Recovery Act, approved June 16, 1933 (in addition to any sums heretofore allocated under such section), in making grants under said section to the several States to be expended by their highway departments pursuant to the provisions of such section, and to remain available until expended: Provided, That the Secretary of Agriculture shall act upon projects submitted to him under his apportionment of this authorization, and his approval of any such project shall be deemed a contractual obligation of the Federal Government for the payment of its proportional contribution thereto: Provided further, That not less than 25 per centum of the apportionment to any State shall be applied to secondary or feeder roads, including farm to market roads, rural free delivery mail roads, and public-school bus routes, except that the Secretary of Agriculture, upon request and satisfactory showing from the highway department of any State, may fix a less percentage of the apportionment of such State for expenditure on secondary or feeder roads: And provided further, That any funds allocated under the provisions of section 204 (a) (2) of such Act shall also be available for the cost of any construction that will provide safer traffic facilities or definitely eliminate existing hazards to pedestrian or vehicular traffic.

Emergency construc-
tion of public high-
ways, etc.
Appropriation au-
thorized.
Post, p. 1057.

Apportionment of
among the several
States.
Ante, p. 203.

Expenditure.

Provisos.
Approval by Secre-
tary of Agriculture;
effect.

Amount for sec-
ondary and feeder roads.

Constructing safer
traffic facilities, etc.

Roads through Government lands.
Sums authorized for highways, trails, bridges in national forests, etc.

Executive Order No. 6166.

Special relief fund for repairing flood, earthquake, etc., damages.

Aid in rural post road construction.
Vol. 39, p. 356.

Availability; reapportionment of balance among States.
Vol. 42, p. 217.

Forest highways, etc.
Vol. 42, p. 218.
Available until expended.

Cooperative road construction through public lands, Federal reservations, etc.

Maintenance of main roads.

SEC. 2. To further increase employment by providing for emergency construction of public highways and other related projects, there is hereby also authorized to be appropriated, out of any money in the Treasury not otherwise appropriated, the sum of \$24,000,000 for allotment under the provisions of section 205 (a) of the National Industrial Recovery Act, approved June 16, 1933 (in addition to any sums heretofore allotted under such section), to be expended for the survey, construction, reconstruction, and maintenance of highways, roads, trails, bridges, and related projects in national parks and monuments (including areas transferred to the National Park Service for administration by Executive order dated June 10, 1933), national forests, Indian reservations, and public lands, pursuant to the provisions of such section, and to remain available until expended.

SEC. 3. Not to exceed \$10,000,000 of any money heretofore, herein, or hereafter appropriated for expenditure in accordance with the provisions of the Federal Highway Act shall be available for expenditure by the Secretary of Agriculture, in accordance with the provisions of the Federal Highway Act, as an emergency relief fund, after receipt of an application therefor from the highway department of any State, in the repair or reconstruction of highways and bridges on the system of Federal-aid highways, which he finds, after investigation, have been damaged or destroyed by floods, hurricanes, earthquakes, or landslides, and there is hereby authorized to be appropriated any sum or sums necessary to reimburse the funds so expended from time to time under the authority of this section.

SEC. 4. For the purpose of carrying out the provisions of the Act entitled "An Act to provide that the United States shall aid the States in the construction of rural post roads, and for other purposes", approved July 11, 1916, and all Acts amendatory thereof and supplementary thereto, there is hereby authorized to be appropriated out of any money in the Treasury not otherwise appropriated, the following sums, to be expended according to the provisions of such Act as amended: The sum of \$125,000,000 for the fiscal year ending June 30, 1936; and the sum of \$125,000,000 for the fiscal year ending June 30, 1937.

All sums authorized in this section and apportioned to the States shall be available for expenditure for one year after the close of the fiscal year for which said sums, respectively, are authorized, and any sum remaining unexpended at the end of the period during which it is available for expenditure shall be reapportioned among the States as provided in section 21 of the Federal Highway Act.

SEC. 5. For the purpose of carrying out the provisions of section 23 of the Federal Highway Act, approved November 9, 1921, there is hereby authorized to be appropriated for forest highways, roads, and trails, the following sums, to be available until expended in accordance with the provisions of said section 23: The sum of \$10,000,000 for the fiscal year ending June 30, 1936; the sum of \$10,000,000 for the fiscal year ending June 30, 1937.

SEC. 6. For the purpose of carrying out the provisions of section 3 of the Federal Highway Act, approved November 9, 1921, as amended June 24, 1930 (46 Stat. 805), there is hereby authorized to be appropriated for the survey, construction, reconstruction, and maintenance of main roads through unappropriated or unreserved public lands, nontaxable Indian lands, or other Federal reservations other than the forest reservations, the sum of \$2,500,000 for the fiscal year ending June 30, 1936, and the sum of \$2,500,000 for the fiscal year ending June 30, 1937, to remain available until expended.

SEC. 7. For the construction, reconstruction, and improvement of roads and trails, inclusive of necessary bridges, in the national parks, monuments, and other areas administered by the National Park Service, including areas authorized to be established as national parks and monuments, and national park and monument approach roads authorized by the Act of January 31, 1931 (46 Stat. 1053), as amended, there is hereby authorized to be appropriated the sum of \$7,500,000 for the fiscal year ending June 30, 1936, and the sum of \$7,500,000 for the fiscal year ending June 30, 1937.

Road systems in national parks, etc.
Vol. 46, p. 1053.

SEC. 8. For construction and improvement of Indian reservation roads under the provisions of the Act approved May 26, 1928 (45 Stat. 750), there is hereby authorized to be appropriated the sum of \$4,000,000 for the fiscal year ending June 30, 1936, and the sum of \$4,000,000 for the fiscal year ending June 30, 1937.

Indian reservations.
Constructing roads in, not eligible, under Federal Highway Act.
Vol. 45, p. 751.

SEC. 9. The term "highway" as defined in the Federal Highway Act, approved November 9, 1921, as amended and supplemented, shall for the period covered by this Act be deemed to include such main parkways as may be designated by the State and approved by the Secretary of Agriculture as part of the Federal-aid highway system.

"Highway" defined.
Vol. 42, p. 212.

SEC. 10. Section 19 of the Federal Highway Act, approved November 9, 1921, is hereby amended to read as follows:

Vol. 42, p. 216.

SEC. 19. That on or before the first Monday in January of each year the Secretary of Agriculture shall make a report to Congress, which shall include a detailed statement of the work done, the status of each project undertaken, the allocation of appropriations, an itemized statement of the expenditures and receipts during the preceding fiscal year under this Act, and itemized statement of the traveling and other expenses, including a list of employees, their duties, salaries, and traveling expenses, if any, and his recommendations, if any, for new legislation amending or supplementing this Act. The Secretary of Agriculture shall also make such special reports as Congress may request."

Annual detailed statements from Secretary.

SEC. 11. With the approval of the Secretary of Agriculture, not to exceed 1½ per centum of the amount apportioned for any year to any State under sections 1 and 4 of this Act may be used for surveys, plans, and engineering investigations of projects for future construction in such State, either on the Federal-aid highway system and extensions thereof or on secondary or feeder roads.

Surveys, plans, and engineering investigations.

SEC. 12. Since it is unfair and unjust to tax motor-vehicle transportation unless the proceeds of such taxation are applied to the construction, improvement, or maintenance of highways, after June 30, 1935, Federal aid for highway construction shall be extended only to those States that use at least the amounts now provided by law for such purposes in each State from State motor vehicle registration fees, licenses, gasoline taxes, and other special taxes on motor-vehicle owners and operators of all kinds for the construction, improvement, and maintenance of highways and administrative expenses in connection therewith, including the retirement of bonds for the payment of which such revenues have been pledged, and for no other purposes, under such regulations as the Secretary of Agriculture shall promulgate from time to time: *Provided*, That in no case shall the provisions of this section operate to deprive any State of more than one-third of the amount to which that State would be entitled under any apportionment hereafter made, for the fiscal year for which the apportionment is made.

Diversion of motor tax and gasoline taxes from highway maintenance, etc., restricted.

SEC. 13. The limitations in the Federal Highway Act, approved November 9, 1921, as amended and supplemented, upon highway construction, reconstruction, and bridges within municipalities and

Retirement of bonds.

Proviso.
No State deprived of more than one-third its allocation thereby.

Limitations in Federal Highway Act as to highway and bridge construction not to apply herein.

upon payments per mile which may be made from Federal funds, shall hereafter not apply.

Emergency Relief and Construction Act, 1932.

No deduction on account of advances under.

Ante, p. 203.

Inter-American Highway.

Continuing cooperation, in surveys as to feasibility of building, etc.

Vol. 45, p. 1697.

Post, p. 1042.

Vol. 42, p. 217.

U.S.C., p. 667.

Inconsistent laws repealed.

SEC. 14. No deductions shall hereafter be made on account of prior advances and/or loans to the States for the construction of roads under the requirements of the Federal Highway Act or on account of amounts paid under the provisions of title I of the Emergency Relief and Construction Act of 1932 for furnishing relief and work relief to needy and distressed people.

SEC. 15. To provide for the continuation of the cooperative reconnaissance surveys for a proposed inter-American highway as provided in Public Resolution Numbered 104, approved March 4, 1929 (45 Stat. 1697), and for making location surveys, plans, and estimates for such highway, the Secretary of Agriculture is hereby authorized to expend not more than \$75,000 to pay all costs hereafter incurred for such work from any moneys available from the administrative funds provided under the Act of July 11, 1916 (U.S.C., title 23, sec. 21), as amended, or as otherwise provided.

SEC. 16. Acts or parts of Acts in any way inconsistent with the provisions of this Act are hereby repealed and this Act shall take effect on its passage.

Approved, June 18, 1934.

[CHAPTER 587.]

AN ACT

To amend section 35 of the Criminal Code of the United States.

June 18, 1934.

[H.R. 8912.]

[Public, No. 394.]

Criminal Code amendments.

Vol. 35, pp. 1095, 555.

U.S.C., p. 465.

Presenting false claims to Government or officer thereof.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That section 35 of the Criminal Code of the United States, as amended (U.S.C., title 18, secs. 80, 82, 83, 84, 85, and 86), be, and the same is hereby, amended to read as follows:

"SEC. 35. Whoever shall make or cause to be made or present or cause to be presented, for payment or approval, to or by any person or officer in the civil, military, or naval service of the United States, or any department thereof, or any corporation in which the United States of America is a stockholder, any claim upon or against the Government of the United States, or any department or officer thereof, or any corporation in which the United States of America is a stockholder, knowing such claim to be false, fictitious, or fraudulent; or whoever shall knowingly and willfully falsify or conceal or cover up by any trick, scheme, or device a material fact, or make or cause to be made any false or fraudulent statements or representations, or make or use or cause to be made or used any false bill, receipt, voucher, roll, account, claim, certificate, affidavit, or deposition, knowing the same to contain any fraudulent or fictitious statement or entry, in any matter within the jurisdiction of any department or agency of the United States or of any corporation in which the United States of America is a stockholder; or whoever shall take and carry away or take for his own use, or for the use of another, with intent to steal or purloin, or shall willfully injure or commit any depredation against, any property of the United States, or any branch or department thereof, or any corporation in which the United States of America is a stockholder, or any property which has been or is being made, manufactured, or constructed under contract for the War or Navy Departments of the United States; or whoever shall enter into any agreement, combination, or conspiracy to defraud the Government of the United States, or any department or officer thereof, or any corporation in which the United States of America is a stockholder, by obtaining or aiding to obtain the pay-

Willful damage, or depredation against Government, etc., property.