

## [CHAPTER 828.]

## AN ACT

August 30, 1935.  
[H. R. 8512.]  
[Public, No. 406.]

To provide funds for cooperation with Fort Yates School District, Sioux County, North Dakota, for extension of public-school buildings to be available for Indian children.

Sioux County, N. Dak.  
Cooperation with Fort Yates District, for school building construction.  
Vol. 48, p. 200.

Proviso.  
Available for Indian children.

*Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled,* That there is hereby authorized to be expended from any moneys now available and applicable, or that may become applicable hereafter available, for construction under provisions of the National Industrial Recovery Act, approved June 16, 1933, the sum of \$97,000 for the purpose of cooperating with Fort Yates School District, Sioux County, North Dakota, for extension and improvements of school buildings: *Provided*, That the expenditure of any moneys so appropriated shall be subject to the condition that the schools maintained by said district shall be available to all the Indian children of the district on the same terms, except as to payment of tuitions, as other children of said school district, subject to such further conditions as may be prescribed by the Secretary of the Interior.

Approved, August 30, 1935.

## [CHAPTER 829.]

## AN ACT

August 30, 1935.  
[H. R. 8974.]  
[Public, No. 407.]

To provide revenue, equalize taxation, and for other purposes.

Revenue Act of 1935.

*Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled,* That this Act may be cited as the "Revenue Act of 1935".

Title I—Income and Excess-profits Taxes.

## TITLE I—INCOME AND EXCESS-PROFITS TAXES

Surtaxes on individuals.

## SEC. 101. SURTAXES ON INDIVIDUALS

Vol. 48, p. 684.  
Post, p. 1673.

Rates.

Section 12(b) of the Revenue Act of 1934 is amended by striking out all after the bracket—

"\$6,080 upon surtax net incomes of \$44,000; and upon surtax net incomes in excess of \$44,000 and not in excess of \$50,000, 27 per centum in addition of such excess."

and inserting in lieu thereof the following:

"\$7,700 upon surtax net incomes of \$50,000; and upon surtax net incomes in excess of \$50,000 and not in excess of \$56,000, 31 per centum in addition of such excess.

"\$9,560 upon surtax net incomes of \$56,000; and upon surtax net incomes in excess of \$56,000 and not in excess of \$62,000, 35 per centum in addition of such excess.

"\$11,660 upon surtax net incomes of \$62,000; and upon surtax net incomes in excess of \$62,000 and not in excess of \$68,000, 39 per centum in addition of such excess.

"\$14,000 upon surtax net incomes of \$68,000; and upon surtax net incomes in excess of \$68,000 and not in excess of \$74,000, 43 per centum in addition of such excess.

"\$16,580 upon surtax net incomes of \$74,000; and upon surtax net incomes in excess of \$74,000 and not in excess of \$80,000, 47 per centum in addition of such excess.

"\$19,400 upon surtax net incomes of \$80,000; and upon surtax net incomes in excess of \$80,000 and not in excess of \$90,000, 51 per centum in addition of such excess.

"\$24,500 upon surtax net incomes of \$90,000; and upon surtax net incomes in excess of \$90,000 and not in excess of \$100,000, 55 per centum in addition of such excess.