

[CHAPTER 188.]

AN ACT

To extend the times for commencing and completing the construction of a bridge across the Ohio River between Rockport, Indiana, and Owensboro, Kentucky.

April 10, 1936.  
 [H. R. 11045.]  
 [Public, No. 509.]

*Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled,* That the times for commencing and completing the construction of a bridge across the Ohio River between Rockport, Indiana, and Owensboro, Kentucky, authorized to be built by the Spencer County Bridge Commission, by an Act of Congress approved June 18, 1934, are hereby extended one and three years, respectively, from June 18, 1936.

Ohio River.  
Time extended for  
bridging, Rockport,  
Ind., to Owensboro,  
Ky.

Vol. 48, p. 1016.  
Ante, p. 36.

Amendment.

SEC. 2. The right to alter, amend, or repeal this Act is hereby expressly reserved.

Approved, April 10, 1936.

[CHAPTER 189.]

AN ACT

Relating to the filing of copies of income returns, and for other purposes.

April 10, 1936.  
 [H. R. 11365.]  
 [Public, No. 510.]

*Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled,* That section 54 of the Revenue Act of 1934, as amended, is amended by inserting at the end thereof the following new subsection:

Revenue Act of 1934,  
amendment.  
Vol. 48, p. 698;  
U. S. C., p. 1044.

"(d) COPIES OF RETURNS.—If any person, required by law or regulations made pursuant to law to file a copy of any income return for any taxable year beginning after December 31, 1934, fails to file such copy at the time required, there shall be due and assessed against such person \$5 in the case of an individual return or \$10 in the case of a fiduciary, partnership, or corporation return, and the collector with whom the return is filed shall prepare such copy. Such amount shall be collected and paid, without interest, in the same manner as the amount of tax due in excess of that shown by the taxpayer upon a return in the case of a mathematical error appearing on the face of the return. In case of a person who filed a return for any taxable year not beginning after December 31, 1935, such amount of \$5 or \$10 shall be due and assessed only if the copy is not filed before the expiration of fifteen days after the mailing by the collector in whose office the return is filed, of a request to such person for the filing of the copy. Copies of returns filed or prepared pursuant to this subsection shall remain on file for a period of not less than two years from the date they are required to be filed, and may be destroyed at any time thereafter under the direction of the Commissioner."

Copies of income re-  
turns; failure to file.

Penalty.

Collection and pay-  
ment.

Filing and disposi-  
tion of returns.

Approved, April 10, 1936.

[CHAPTER 190.]

AN ACT

Granting the consent of Congress to the Department of Public Works of the Commonwealth of Massachusetts for the construction, maintenance, and operation of certain free highway bridges to replace bridges destroyed by flood in the Commonwealth of Massachusetts.

April 10, 1936.  
 [H. R. 11945.]  
 [Public, No. 511.]

*Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled,* That the consent of Congress is hereby granted to the Department of Public Works of the Commonwealth of Massachusetts to construct, maintain, and operate the following temporary and permanent free highway bridges and approaches thereto:

Commonwealth  
of Massachusetts.  
Bridge restorations,  
etc.

(1) Across the Merrimack River, at a point suitable to the interests of navigation, at or near Central Street, in the city of Lowell, Massachusetts, to replace the Central Street Bridge;

Merrimack River at  
Lowell.