AUTHENTICATED
U.S. GOVERNMENT
INFORMATION
GPO

[CHAPTER 72.]

AN ACT

April 17, 1935.
[H. R. 2881.]
[Public, No. 38.]

Authorizing the adjustment of contracts for the sale of timber on the national forests, and for other purposes.

National forests.
Adjustment of contracts for timber sales.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the Secretary of Agriculture is hereby authorized, upon application of the contracting parties involved, and after due notice publicly given, when such action is necessary in his judgment to prevent hardship or unemployment, and under such rules and regulations as he may prescribe, to terminate any contract made prior to June 30, 1934, for the sale of timber on national forests, without requiring the payment of damages for failure to cut all of the timber involved, except as the value of the remaining timber may have been reduced by the cutting and removal done by the purchaser: *Provided*, That all applications for action by the Secretary under the authority of this Act shall be submitted within one year from the date of its approval.

Regulations.

Proviso.
Time limitation.

Approved, April 17, 1935.

[CHAPTER 73.]

AN ACT

April 18, 1935.
[H. R. 6290.]
[Public, No. 39.]

To authorize acquisition of land to provide appropriate means of access to the post-office building at Jonesboro, Arkansas.

Jonesboro, Ark.
Addition to post office site, authorized.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the Secretary of the Treasury be, and he is hereby, authorized to acquire by purchase, condemnation, or otherwise, as an addition to the post-office site at Jonesboro, Arkansas, such portion of the fifteen-foot public alley north of the site as may be necessary to provide appropriate means of access to the loading platform of the building as extended and remodeled under authority of the Act of Congress (46 Stat. 1595) approved March 4, 1931.

Vol. 46, p. 1595.

Approved, April 18, 1935.

[CHAPTER 74.]

AN ACT

April 19, 1935.
[H. R. 6359.]
[Public, No. 40.]

To amend certain provisions relating to publicity of certain statements of income.

Revenue Act of 1934, amended.
Vol. 48, p. 698.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That section 55 (b) of the Revenue Act of 1934 relating to filing and making public certain income statements is amended to read as follows:

Income tax returns.
Publicity and inspection of.
Post, p. 1671.

" (b) (1) All income returns filed under this title for any taxable year beginning after December 31, 1934 (or copies thereof, if so prescribed by regulations made under this subsection), shall be open to inspection by any official, body, or commission, lawfully charged with the administration of any State tax law, if the inspection is for the purpose of such administration or for the purpose of obtaining information to be furnished to local taxing authorities as provided in paragraph (2). The inspection shall be permitted only upon written request of the governor of such State, designating the representative of such official, body, or commission to make the inspection on behalf of such official, body, or commission. The inspection shall be made in such manner, and at such times and places, as shall be prescribed by regulations made by the Commissioner with the approval of the Secretary.