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[CHAPTER 721]

AN ACT

August 20, 1937
[H. R. 7949]
[Public, No. 330]

To exempt State liquor-dispensing systems from the requirement of keeping certain records and rendering transcripts and summaries of entries with respect to distilled spirits.

*Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled*, That section 3318 of the Revised Statutes, as amended (U. S. C., 1934 edition, Supp. II, title 26, secs. 1208 and 1209) (relating to keeping entry books with respect to distilled spirits and rendering transcripts and summaries thereof), is amended by adding at the end thereof the following new paragraph:

Internal revenue.
R. S. § 3318.
26 U. S. C., Supp. II, §§ 1208, 1209.

"The provisions of this section shall not apply to States and Commonwealths and liquor stores operated by such States and Commonwealths that maintain and make available to inspection by internal-revenue officers such records as will enable such officers to readily trace all distilled spirits received and disposed of by them: *Provided*, That such States and Commonwealths, and the liquor stores operated by them, shall, upon the request of the Commissioner of Internal Revenue, furnish to the Commissioner such transcripts, summaries, and copies of their records as he shall require."

State liquor-dispensing systems; exemption from keeping certain records.

*Proviso.*
Furnishing of transcripts, etc., on request.

Approved, August 20, 1937.

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[CHAPTER 725]

AN ACT

August 21, 1937
[S. 413]
[Public, No. 331]

To create a commission and to extend further relief to water users on United States reclamation projects and on Indian irrigation projects.

*Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled*, That there is hereby created a commission to be composed of three members appointed by the Secretary of the Interior, all of whom shall have an intimate knowledge of irrigation farming but who shall not be employees of the Bureau of Reclamation or the Bureau of Indian Affairs of the Department of the Interior, and shall have no financial interest in the matters coming under their jurisdiction. The commission is authorized and directed to investigate the financial, economic, and other conditions of the various United States and Indian reclamation projects, with particular reference to the ability of each such project to make payments of water-right charges without undue burden on the water users, district, association, or other reclamation organization liable for such charges. Such investigation shall include an examination and consideration of any statement filed with the commission, or the Department of the Interior, by any such district, association, or other reclamation organization, or the water users thereof, and, where deemed advisable by the commission and requested by such district, association, or other reclamation organization, said commission may proceed to such project and hold hearings, the proceedings of which shall be reduced to writing and filed with its reports. Said commission, after having made careful investigation and study of the financial, economic, and other conditions of the various United States and Indian reclamation projects and their probable present and future ability to meet such water-right charges, shall report to the Congress as soon as practicable, with its recommendations as to the best, most feasible, and practicable comprehensive permanent plan for such water-right payments with due consideration for the development and carrying on of the reclamation program of the United States, and having par-

United States and Indian reclamation projects.
Commission created to investigate financial, etc., conditions.

Ability to pay water right charges.

Scope of investigation.

Report and recommendations to Congress.