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[CHAPTER 457]

JOINT RESOLUTION

June 16, 1938
[H. J. Res. 683]
[Pub. Res., No. 114]

To provide for a floor stock tax on distilled spirits, except brandy.

Resolved by the Senate and House of Representatives of the United States of America in Congress assembled, That there shall be levied, assessed, collected, and paid a floor tax of 25 cents on each proof-gallon and a proportionate tax at a like rate on all fractional parts of such proof-gallon upon all distilled spirits, except brandy, produced in or imported into the United States upon which the internal-revenue tax imposed by law has been paid and which, on July 1, 1938, are held by a retail dealer in liquors in a quantity in excess of two hundred and fifty wine-gallons in the aggregate or by any other person, corporation, partnership, or association in any quantity and which are intended for sale for beverage purposes or for use in the manufacture or production of any article intended for sale for beverage purposes.

Floor tax on distilled spirits.

Brandy excepted.

Each retail dealer in liquors and each person required hereunder to pay the floor tax shall within thirty days after July 1, 1938, make return under oath in such form and under such regulations as the Commissioner of Internal Revenue, with the approval of the Secretary of the Treasury, shall prescribe. Payment of the tax shown to be due may be extended to a date not exceeding seven months after July 1, 1938, upon the filing of a bond for payment in such form and amount and with such surety or sureties as the Commissioner of Internal Revenue, with the approval of the Secretary of the Treasury, may prescribe.

Return.

Extension of time of payment.

All provisions of law, including penalties, applicable in respect of internal-revenue taxes on distilled spirits shall, insofar as applicable and not inconsistent with this section, be applicable in respect of the floor tax imposed hereunder.

Applicability of other provisions of law.

Approved, June 16, 1938.

[CHAPTER 458]

AN ACT

June 16, 1938
[H. R. 6246]
[Public, No. 639]

To provide for placing educational orders to familiarize private manufacturing establishments with the production of munitions of war of special or technical design, noncommercial in character.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the Secretary of War is hereby authorized to place educational orders for munitions of war of special or technical design, or both, noncommercial in character (hereinafter called "special munitions"), and essential accessories and parts thereof needed in the military service, with commercial concerns to familiarize commercial and manufacturing establishments with the manufacture of such munitions and such accessories and parts. In arranging for placing such educational orders, bids shall be solicited only from such establishments as, in the Secretary's judgment, will be competent in time of war to manufacture the particular class of special munitions with respect to which the bid is solicited. In the determination of which classes of special munitions are to be manufactured under this Act, and in the determination of which of the solicited bidders is to be awarded any contract, the Secretary shall have regard solely to the selection of such classes of special munitions and of such bidders as will, in his judgment, under all the circumstances, best serve the interest of the United States and best promote the cause of national defense. The Secretary of War shall enter into no contract under this section without the approval of the President.

Educational orders to familiarize commercial concerns with production of war munitions, etc., authorized.

Solicitation of bids; limitation.

Determination of munitions to be manufactured, bidders, etc.

Approval of contracts.