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the general expenses of said District as authorized by Congress, and such amounts so advanced shall be reimbursed by the said Commissioners to the Treasury out of taxes and revenue collected for the support of the government of the said District of Columbia.

Reimbursement.

TITLE VII—EXTENSION OF CERTAIN TAX PROVISIONS

Extension of certain tax provisions.

The laws authorizing the imposition by the District of Columbia of intangible personal property taxes and business privilege taxes are hereby extended from and after June 30, 1939, for the following purposes in connection with the taxes accrued or due under such laws prior to July 1, 1939—

(1) For the imposition of assessments and penalties, civil and criminal, for the violation of or failure to comply with such laws and the regulations issued thereunder;

(2) For requiring the making, filing, and submission of returns and reports required by such laws;

(3) For the examination of all books, records, and other documents, and witnesses; and

(4) For the assessment and collection of such taxes, and the filing of liens therefor.

TITLE VIII—GENERAL PROVISIONS

SEPARABILITY CLAUSE

Separability clause.

SEC. 1. If any provision of this Act or the application thereof to any person or circumstances is held invalid, the remainder of the Act, and the application of such provision to other persons or circumstances, shall not be affected thereby.

RULES AND REGULATIONS

Rules and regulations.

SEC. 2. The Commissioners shall prescribe and publish all needful rules and regulations for the enforcement of this Act.

Approved, July 26, 1939.

[CHAPTER 368]

AN ACT

To provide a right-of-way.

July 26, 1939
[S. 504]
[Public, No. 226]

Ellington Field Military Reservation, Tex.
Stanolind Pipe Line Co., right-of-way upon, for oil pipe line, authorized.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the Secretary of War be, and he is hereby, authorized and empowered, under such terms and conditions as are deemed advisable by him, to grant to the Stanolind Pipe Line Company, its successors and/or assigns, an easement for a right-of-way for an oil pipe line over, across, in, and upon the Ellington Field Military Reservation, in the State of Texas: *Provided*, That such right-of-way shall be granted only upon a finding by the Secretary of War that the same will be in the public interest and will not substantially injure the interest of the United States in the property affected thereby: *Provided further*, That all or any part of such right-of-way may be annulled and forfeited by the Secretary of War if the property is needed for governmental purposes or for failure to comply with the terms or conditions of any grant hereunder, or for nonuse or for abandonment of rights granted under authority hereof: *And provided further*, That all moneys which may accrue to the United States under the provisions of this Act shall be deposited in the Treasury as miscellaneous receipts.

Provisos.
Condition.

Reversionary provision.

Deposit of receipts.

Approved, July 26, 1939.