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Right to acquire real estate, etc.

SEC. 2. There is hereby conferred upon the county of Saint Louis, State of Missouri, all such rights and powers to enter upon lands and to acquire, condemn, occupy, possess, and use real estate and other property needed for the location, construction, maintenance, and operation of such bridge and its approaches, as are possessed by railroad corporations for railroad purposes or by bridge corporations for bridge purposes in the State in which such real estate or other property is situated, upon making just compensation therefor, to be ascertained and paid according to the laws of such State, and the proceedings therefor shall be the same as in the condemnation or expropriation of property for public purposes in such State.

Toll charges.

SEC. 3. The said county of Saint Louis, State of Missouri, is hereby authorized to fix and charge tolls for transit over such bridge, and the rates of toll so fixed shall be the legal rates until changed by the Secretary of War under the authority contained in the Act of March 23, 1906.

Application of tolls to operation, sinking fund, etc.

SEC. 4. In fixing the rates of toll to be charged for the use of such bridge the same shall be so adjusted as to provide a fund sufficient to pay for the reasonable cost of maintaining, repairing, and operating the bridge and its approaches under economical management, and to provide a sinking fund sufficient to amortize the cost of such bridge and its approaches, including reasonable interest and financing cost, as soon as possible, under reasonable charges, but within a period of not to exceed twenty-five years from the completion thereof. After a sinking fund sufficient for such amortization shall have been so provided, such bridge shall thereafter be maintained and operated free of tolls. An accurate record of the cost of the bridge, and its approaches, the expenditures for maintaining, repairing, and operating the same, and of the daily tolls collected shall be kept and shall be available for the information of all persons interested.

Maintenance as free bridge after amortizing costs.

Record of expenditures and receipts.

Extension of Federal aid.

SEC. 5. Notwithstanding any restrictions or limitations imposed by the Act entitled "An Act to provide that the United States shall aid the States in the construction of rural post roads, and for other purposes", approved July 11, 1916, or by the Federal Highway Act, or by an Act amendatory of, or supplemental to either thereof, the Administrator of the Federal Works Agency or any other Federal department or agency of the United States Government may extend Federal aid under such Acts for the construction of said bridge out of any money allocated to the State of Missouri with the consent of the State Highway Commission of said State.

39 Stat. 355; 42 Stat. 212.
23 U. S. C., chs. 1, 2; Supp. IV, chs. 1, 2.

Amendment.

SEC. 6. The right to alter, amend, or repeal this Act is hereby expressly reserved.

Approved, August 7, 1939.

[CHAPTER 560]

AN ACT

August 7, 1939
[H. R. 6475]
[Public, No. 333]

To authorize the city of Duluth, in the State of Minnesota, to construct a toll bridge across the Saint Louis River, between the States of Minnesota and Wisconsin, and for other purposes.

Saint Louis River.
Acquisition, etc., of certain bridges across, by Duluth, Minn., authorized.

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 city of Duluth, in the State of Minnesota, to acquire and thereafter operate and maintain either or both of the existing vehicular-toll bridges across the Saint Louis River, between Saint Louis County in the State of Minnesota and Douglas County in the State of Wisconsin, and should said city be unable, after negotiation, to agree with the owners of the respective bridges upon a mutually satisfactory purchase price, then said city

Determination of value.

is hereby authorized to require the transfer of such bridge or bridges to said city upon payment of the price or prices computed according to the provisions for public acquisition of the bridges by the respective Acts of Congress which authorized the original construction of such bridges.

28 Stat. 64; 43 Stat. 1095.

SEC. 2. In order to facilitate interstate commerce, improve the postal service, and provide for military and other purposes, said city of Duluth is authorized to construct, maintain, and operate an additional vehicular-toll bridge and approaches across the Saint Louis River, at a point suitable to the interests of navigation from Saint Louis County in the State of Minnesota to Douglas County in the State of Wisconsin, in accordance with the provisions of an Act entitled "An Act to regulate the construction of bridges over navigable waters", approved March 23, 1906, and subject to the conditions and limitations contained in this Act. There is hereby conferred upon said city all rights and powers to enter upon lands and to acquire, condemn, occupy, possess, and use such real estate and other property as may be needed for the location, construction, operation, and maintenance of such bridge or bridges and approaches thereto as are possessed by railroad corporations for railroad purposes, or by bridge corporations for bridge purposes in the State in which such real estate or other property is situated, upon making just compensation therefor to be ascertained and paid according to the laws of the State in which such property may be located, and the proceedings therefor shall be the same as in condemnation or expropriation of property for public purposes in such State.

Construction of additional bridge authorized.

34 Stat. 84.
33 U. S. C. §§ 491–498.

Right to acquire real estate, etc.

SEC. 3. Said city of Duluth is hereby authorized to fix and charge tolls for transit over any bridge or bridges acquired or constructed under the provisions of this Act, and the rates of toll so fixed shall be such as will pay costs of operation and maintenance and amortize the cost, within the period provided herein, of such bridge or bridges as evidenced by an issue or issues of bonds to pay the cost of such bridge or bridges, which bonds may be so issued subject to and in accordance with the pertinent laws of the State of Minnesota. All such bonds shall be in a form not inconsistent with this Act, and shall mature at such time or times as the city may determine, not exceeding twenty years from the date of approval of this Act. The city, when it deems it to be in the best interests of the city, may issue refunding bonds to repurchase and redeem any outstanding bonds before the maturity thereof: *Provided*, That the refunding bonds shall mature at such time or times not exceeding thirty years from the date of approval of this Act, as the city may determine. An accurate record of the cost of any bridge or bridges and their approaches acquired or constructed, the expenditures for maintaining, repairing, and operating the same, and of the daily tolls collected, shall be kept and shall be available for the information of all persons interested.

Toll charges.

Bond issues.

Issuance of refunding bonds.

Proviso.
Maturity.

Record of expenditures and receipts.

SEC. 4. After payment of the bonds and interest, or after a sinking fund sufficient for such payment shall have been provided and shall be held for that purpose, the city shall deliver deeds or other suitable instruments of conveyance of the interest of the city in and to the bridge or bridges extending between the State of Minnesota and the State of Wisconsin, that part of said bridge or bridges within Minnesota to the State of Minnesota or any municipality or agency thereof as may be authorized by or pursuant to law to accept the same (hereafter referred to as the "Minnesota interests"), and that part of said bridge or bridges within Wisconsin, to the State of Wisconsin, or any municipality or agency thereof as may be authorized by or pursuant to law to accept the same (hereafter referred to as the "Wisconsin

Conveyancing, etc., provisions.

interests"), under the condition that the bridge or bridges shall thereafter be free of tolls and be properly maintained, operated, and repaired by the Minnesota interests and the Wisconsin interests as may be agreed upon; but if the Minnesota interests and the Wisconsin interests fail to accept or are not authorized to accept, their respective portion of said bridge or bridges, then the city may deliver deeds, or other suitable instruments of conveyance of said portions, to any other interest which may accept and may be authorized to accept the same, under the condition that the bridge or bridges shall thereafter be free of toll and be properly maintained, operated and repaired by said interest to whom said conveyances are delivered; but if either the Minnesota interests, or the Wisconsin interests, or any other interest hereinabove mentioned shall not be authorized to accept or shall not accept the same under such conditions, then the bridge or bridges shall continue to be owned, by the city of Duluth, and shall be maintained, operated, and repaired by the city of Duluth and the city of Superior as a free bridge. The rate or rates of toll for any bridge now or hereafter constructed across the Saint Louis River, between Saint Louis County in Minnesota and Douglas County in Wisconsin, shall not be reduced below the rate or rates now in effect so long as any bonds of said city of Duluth issued for account of any bridge or bridges acquired or constructed under the provisions of this Act may be outstanding, subject, however, to the provisions regulating toll contained in the Act of March 23, 1906.

Toll rate restriction.

Provisions applicable to Superior, Wis.

SEC. 5. The city of Superior, Douglas County, State of Wisconsin, shall share equally with said city of Duluth in the consideration and determination of all questions with respect to the exercise by the city of Duluth of all the rights, powers, and privileges conferred upon the city of Duluth by the provisions of this Act, and none of the rights, powers, and privileges herein conferred shall be exercised by said city of Duluth without the consent and approval of the city of Superior as expressed by resolution of the city council of said city of Superior.

Amendment.

SEC. 6. The right to alter, amend, or repeal this Act is hereby expressly reserved.

Approved, August 7, 1939.

[CHAPTER 561]

August 7, 1939
[H. R. 6479]
[Public, No. 334]

AN ACT

Amending section 2857 of the Internal Revenue Code.

Internal Revenue Code, amendment.
Ante, p. 327.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the first paragraph of section 2857 (a) of the Internal Revenue Code be amended to read as follows:

"SEC. 2857. BOOKS OF RECTIFIERS AND WHOLESALE DEALERS.

Record requirements.

"(a) REQUIREMENTS.—Every rectifier and every wholesale liquor dealer who sells, or offers for sale, distilled spirits in quantities of five wine-gallons or more to the same person at the same time shall keep daily, at his place of business covered by his special tax stamp, a record of distilled spirits received and disposed of by him, and shall render under oath correct transcripts and summaries of such records: *Provided*, That the Commissioner may in his discretion require such record to be kept at the place where the spirits are actually received and sent out. The records shall be kept and the transcripts shall be rendered in such form, and under such rules and regulations as the Commissioner, with the approval of the Secretary, may prescribe."

Proviso.
Place of keeping record.

Approved, August 7, 1939.