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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.