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[CHAPTER 719]

AN ACT

August 11, 1939
[H. R. 1648]
[Public, No. 400]

To provide for the refund or credit of the internal-revenue tax paid on spirits lost or rendered unmarketable by reason of the floods of 1936 and 1937 where such spirits were in the possession of the original taxpayer or rectifier for bottling or use in rectification under Government supervision as provided by law and regulations.

Internal revenue. Provisions for refund or credit of tax paid on certain spirits.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That (a) the Commissioner of Internal Revenue is authorized and directed to make refund, or in lieu thereof, if he so elects, allow credit in the amount of the internal-revenue tax paid on spirits previously withdrawn and lost or rendered unmarketable or useless by reason of the floods of 1936 and 1937 while such spirits were in the possession of the person originally paying the said tax on such spirits, or while such spirits were in the possession of a rectifier for rectification or for bottling, or which have been used in the process of rectification, under Government supervision as provided by law and regulations. A claim for such tax shall be filed with the Commissioner of Internal Revenue within thirty days from the effective date of this Act in which proof shall be furnished to his satisfaction that (1) the internal-revenue tax on such spirits was fully paid; (2) that the same were in the possession of the claimant as above set forth at the time of such loss; (3) that such spirits were lost or rendered unmarketable or useless by reason of damage sustained as the result of the aforesaid flood conditions; (4) that such spirits so rendered unmarketable or useless have been destroyed; and (5) that claimant was not indemnified against such loss by any valid claim of insurance or otherwise.

Filing of claim.

Issuance of stamps where credit allowed.

(b) Where credit is allowed for the internal-revenue tax previously paid as aforesaid, the Commissioner of Internal Revenue is authorized and directed to provide for the issuance of stamps to cover the spirits subsequently withdrawn to the extent of the credit so allowed by the Commissioner of Internal Revenue.

Rules and regulations.

(c) The Commissioner of Internal Revenue, with the approval of the Secretary, is authorized to make such rules and regulations as may be necessary to carry out the provisions of this Act.

Tax exemptions.
49 Stat. 636, 639.
42 U. S. C., Supp. IV, ch. 7, titles VIII, IX.
Ante, pp. 175, 1381, 183, 1387.
I. R. C., ch. 9, subchs. A, C.
Services in removing debris left by hurricane.
Refunds.

SEC. 2. No tax shall be collected under title VIII or IX of the Social Security Act or under the Federal Insurance Contributions Act or the Federal Unemployment Tax Act, with respect to services rendered prior to January 1, 1940, in the employ of the owner or tenant of land, in salvaging timber on such land or clearing such land of brush and other debris left by a hurricane; and any such tax heretofore collected (including penalty and interest with respect thereto, if any), shall be refunded in accordance with the provisions of law applicable in the case of erroneous or illegal collection of the tax. No interest shall be allowed or paid on the amount of any such refund. No payment shall be made under title II of the Social Security Act with respect to such services rendered prior to January 1, 1940.

Federal old-age benefits.
49 Stat. 622.
42 U. S. C., Supp. IV, ch. 7, title II.

Approved, August 11, 1939.