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[CHAPTER 96]

AN ACT

May 9, 1941
[H. R. 3835]
[Public Law 58]

To exempt from internal-revenue taxes, on the basis of reciprocity, articles imported by consular officers and employees of foreign states for their personal or official use.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the Internal Revenue Code is hereby amended by renumbering section 3802 as section 3803 and by inserting after section 3801 the following new section:

Internal Revenue Code, amendment.
53 Stat. 471.
26 U. S. C. § 3801.

"SEC. 3802. EXEMPTION OF CONSULAR OFFICERS AND EMPLOYEES OF FOREIGN STATES FROM PAYMENT OF INTERNAL REVENUE TAXES ON IMPORTED ARTICLES.

"(a) RULE OF EXEMPTION.—No internal-revenue tax shall be imposed with respect to articles imported by a consular officer of a foreign state or by an employee of a consulate of a foreign state whether such articles accompany the officer or employee to his post in the United States, its insular possessions, or the Panama Canal Zone, or are imported by him at any time during the exercise of his functions therein, if—

"(1) such officer or employee is a national of the state appointing him and not engaged in any profession, business, or trade within the territory specified in subsection (a);

"(2) the articles are imported by the officer or employee for his personal or official use; and

"(3) the foreign state grants an equivalent exemption to corresponding officers or employees of the Government of the United States stationed in such foreign state.

"(b) CERTIFICATE BY SECRETARY OF STATE.—The Secretary of State shall certify to the Secretary of the Treasury the names of the foreign states which grant an equivalent exemption to the consular officers or employees of the Government of the United States stationed in such foreign states."

Approved, May 9, 1941.

[CHAPTER 97]

AN ACT

May 9, 1941
[H. R. 3974]
[Public Law 59]

To authorize the Administrator of the Federal Security Agency to adopt an official seal, and for other purposes.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the Administrator of the Federal Security Agency is authorized to adopt an official seal to be used as directed by the said Administrator on appropriate occasions in connection with the functions of such Agency or of any office, bureau, board, or establishment which is or shall hereafter become a part of such Agency, and such seal shall be judicially noticed. Copies of any books, records, papers, or other documents in the Federal Security Agency shall be admitted in evidence equally with the originals thereof when authenticated under such seal.

Federal Security Agency.
Official seal authorized.

Approved, May 9, 1941.

[CHAPTER 98]

AN ACT

May 9, 1941
[H. R. 4036]
[Public Law 60]

To amend the District of Columbia Motor Vehicle Financial Responsibility Act, approved May 3, 1935.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That section 2 of the District of Columbia Motor Vehicle Financial Responsibility Act of May 3, 1935 (49 Stat. 166), as amended, is amended by adding

District of Columbia.
D. C. Code § 40-402.