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In section 506 (c) (2) (A), insert after ", or both," the following: "of this section or section 407 of the Revenue Act of 1938,". 53 Stat. 109. 26 U. S. C. § 506 (c) (2) (A).

In section 506 (c) (2) (B), insert after ", or both" the following: ", of this section or section 407 of the Revenue Act of 1938,". 53 Stat. 109. 26 U. S. C. § 506 (c) (2) (B).

In section 812 (c), insert "or under Title III of the Revenue Act of 1932, 47 Stat. 245," after "under chapter 4,". 53 Stat. 124. 26 U. S. C. § 812 (c).

In section 813 (a) (2), insert "or chapter 4" before the period at the end of the heading. 53 Stat. 125. 26 U. S. C. § 813 (a) (2).

In section 813 (a) (2), strike out "chapter 3" and insert in lieu thereof "this subchapter".

In section 813 (a) (2), insert "or under Title III of the Revenue Act of 1932, 47 Stat. 245," after "under chapter 4" where it first appears.

In section 813 (a) (2), insert "or under Title III of the Revenue Act of 1932" after "under chapter 4" wherever it appears thereafter.

In section 813 (a) (2), insert "or 860" after "810" wherever it appears.

In section 813 (b), insert "or 860" after "810" wherever it appears. 53 Stat. 125. 26 U. S. C. § 813 (b).

In section 861 (a) (2), insert "or under Title III of the Revenue Act of 1932, 47 Stat. 245," after "under chapter 4,". 53 Stat. 130. 26 U. S. C. § 861 (a) (2).

In section 936 (b), insert "or under Title III of the Revenue Act of 1932, 47 Stat. 245," after "under chapter 4" where it first appears. 53 Stat. 142. 26 U. S. C. § 936 (b).

In section 936 (b), insert "or under Title III of the Revenue Act of 1932" after "under chapter 4" wherever it appears thereafter.

In section 936 (b), strike out "813 (b)" from the end of paragraph (1) and insert in lieu thereof "813 (a) (2)".

In section 1536, strike out "3762" and insert in lieu thereof "3661". 53 Stat. 183. 26 U. S. C. § 1536.

Amend that part of section 1805 following the paragraph defining the term "silver bullion" to read as follows: 53 Stat. 199. 26 U. S. C. § 1805.

"The term 'person' means an individual, partnership, association, or corporation.

"The Secretary is authorized to issue, with the approval of the President, such rules and regulations as the Secretary may deem necessary or proper to carry out the purposes of this section."

In section 2887, strike out "by" preceding "the tax paid stamp" in the next to the last sentence of the second paragraph and insert in lieu thereof "of". 53 Stat. 339. 26 U. S. C. § 2887.

In section 2901 (b), strike out "any moneys in the Treasury not otherwise appropriated" from the end of the second sentence and insert in lieu thereof "annual appropriations from the general fund of the Treasury". 53 Stat. 342. 26 U. S. C. § 2901 (b).

In section 3170, strike out "or" where it appears immediately before "by any law". 53 Stat. 373. 26 U. S. C. § 3170.

SEC. 2. The sections of the Internal Revenue Code amended by this joint resolution shall have effect as if such sections, as so amended, had been enacted in the Internal Revenue Code on February 10, 1939. Effective date of amended sections.

Approved, March 17, 1941.

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[CHAPTER 23]

## AN ACT

Authorizing the State of Maryland, by and through its State roads commission or the successors of said commission, to construct, maintain, and operate a free highway bridge across the Potomac River at or near Sandy Hook, Maryland, to a point opposite in Virginia.

March 19, 1941
[H. R. 2495]
[Public Law 19]

*Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled*, That in order to facilitate interstate commerce, improve the postal service, and provide for military and other purposes, the State of Maryland by and

Potomac River. Bridge authorized across, at Sandy Hook, Md.

through the State roads commission, or the successors of said commission be, and is hereby authorized to construct, maintain, and operate a free highway bridge and approaches thereto across the Potomac River at a point suitable to the interests of navigation, at or near Sandy Hook, Washington County, Maryland, to a point opposite in Loudoun County, Virginia, in accordance with the provisions of the 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.

34 Stat. 84.
33 U. S. C. §§ 491–498.

SEC. 2. There is hereby conferred upon the State of Maryland and its State roads commission or the successors of said commission 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, operation, and maintenance 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 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.

SEC. 3. The right to alter, amend, or repeal this Act is hereby expressly reserved.

Approved, March 19, 1941.

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[CHAPTER 24]

AN ACT

March 23, 1941
[H. R. 533]
[Public Law 20]

To amend section 4 (f) of the Communications Act of 1934, as amended, to provide for extra compensation for overtime of inspectors in charge and radio inspectors of the Field Division of the Engineering Department of the Federal Communications Commission.

Communications Act of 1934, amendment.
47 U. S. C. § 154.

*Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled*, That section 4 (f) of the Communications Act of 1934, as amended (49 Stat. 1098), is hereby further amended by inserting after the letter "(f)" the figure "(1)" and by adding after section 4 (f) as so amended the following additional paragraph:

Federal Communications Commission.
Overtime compensation for certain radio inspectors.

"(2) The Commission shall fix a reasonable rate of extra compensation for overtime services of inspectors in charge and radio inspectors of the Field Division of the Engineering Department of the Federal Communications Commission, who may be required to remain on duty between the hours of 5 o'clock postmeridian and 8 o'clock antemeridian or on Sundays or holidays to perform services in connection with the inspection of ship radio equipment and apparatus for the purposes of part II of title III of this Act, on the basis of one-half day's additional pay for each two hours or fraction thereof of at least one hour that the overtime extends beyond 5 o'clock postmeridian (but not to exceed two and one-half days' pay for the full period from 5 o'clock postmeridian to 8 o'clock antemeridian) and two additional days' pay for Sunday or holiday duty. The said extra compensation for overtime services shall be paid by the master, owner, or agent of such vessel to the local United States collector of customs or his representative, who shall deposit such collection into the Treasury of the United States to an appropriately designated receipt account: *Provided*, That the amounts of such collections received by the said collector of customs or his representatives shall be covered into the Treasury as miscellaneous receipts; and the payments of such extra compensation to the several employees entitled thereto shall be made from the annual appropriations for salaries and expenses of the

50 Stat. 192.
47 U. S. C. §§ 351–362.

*Provisos.*