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Refunds.

53 Stat. 360.
26 U. S. C. § 3113.

53 Stat. 320, 331.
26 U. S. C. §§ 2836, 2870.
53 Stat. 298, 389.
26 U. S. C. § 2800 (a) (5); Supp. I, § 3250 (f) (1).

house: *Provided further*, That taxes on distilled spirits removed under the provisions of this paragraph, either before or after redistillation, if such distilled spirits or any portion thereof are lost shall be remitted or refunded in the same manner and under the same conditions as the tax on alcohol would be remitted or refunded under the provisions of section 3113 of the Internal Revenue Code: *And provided further*, That sections 2836 and 2870 shall not apply to the production and removal, and such sections and sections 2800 (a) (5) and 3250 (f) (1) shall not apply to the redistillation and removal, of such spirits.

Industrial alcohol plants and warehouses.
53 Stat. 357.
26 U. S. C. §§ 3100-3124.

"(e) TRANSFER OF SPIRITS FOR REDISTILLATION.—Under regulations to be prescribed by the Commissioner and approved by the Secretary, and subject to the provisions of part II of subchapter C of this chapter, spirits of any proof may, without payment of tax and in bond, be removed in approved containers, including pipe lines, from registered distilleries (including registered fruit distilleries) and internal revenue bonded warehouses to industrial alcohol bonded warehouses and industrial alcohol plants for redistillation and removal for any tax-free purpose, or upon payment of tax for any purpose, authorized by said part II of subchapter C of this chapter: *Provided*, That when the spirits are so withdrawn, the tax liability of the producing distiller and the internal revenue bonded warehouseman, and the liens on the premises of the producing distiller shall cease, and the tax shall be the liability of, and the liens shall be transferred to the warehouse or plant of, the industrial alcohol bonded warehouseman or proprietor of the industrial alcohol plant to whom the spirits are transferred: *And provided further*, That any such spirits of one hundred and sixty degrees of proof or greater, so removed and stored in any alcohol bonded warehouse, may be removed from such warehouse without redistillation for any tax-free purpose, or upon payment of tax for any purpose, so authorized: *And provided further*, That sections 2836 and 2870 shall not apply to the production or removal of spirits of any proof for such redistillation. This subsection and subsection (d) shall cease to be in effect upon the termination of the unlimited national emergency proclaimed by the President on May 27, 1941."

Provisos.
Tax liability and liens.

Spirits of 160° of proof or greater.

53 Stat. 320, 331.
26 U. S. C. §§ 2836, 2870.
55 Stat. 1647.
50 U. S. C., Supp. I, app., prec. § 1 note.

Approved, March 27, 1942.

[CHAPTER 201]

AN ACT

March 27, 1942
[H. R. 6759]
[Public Law 509]

To amend the Act entitled "An Act to fix the hours of duty of postal employees, and for other purposes", approved August 14, 1935, as amended, so as to permit payment for overtime for Saturday service in lieu of compensatory time.

Postal Service.
49 Stat. 650.
39 U. S. C. § 832.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the second proviso of the first section of the Act entitled "An Act to fix the hours of duty of postal employees, and for other purposes", approved August 14, 1935, as amended, is further amended to read as follows: "*Provided further*, That the Postmaster General may, if the exigencies of the service require it, authorize the payment of overtime for Saturdays in lieu of compensatory time, except cleaners, janitors, telephone operators, and elevator conductors paid from the appropriation of the First Assistant Postmaster General, and custodial employees who shall be given compensatory time in lieu of overtime pay within thirty days next succeeding. This amendment shall be in effect only during the present war and for six months thereafter."

Overtime pay for Saturdays.

Approved, March 27, 1942.