

[CHAPTER 225]

AN ACT

For the relief of the city of Atlanta, Georgia.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the Secretary of the Treasury be, and he is hereby, authorized and directed to pay, out of any money in the Treasury not otherwise appropriated, the sum of \$276.38 to the city of Atlanta, Georgia, in full settlement of all claims against the United States for the construction of a cement sidewalk adjacent to the property of the Civil Aeronautics Administration on Wells Street in that city: *Provided,* That no part of the amount appropriated in this Act in excess of 10 per centum thereof shall be paid or delivered to or received by any agent or attorney on account of services rendered in connection with this claim, and the same shall be unlawful, any contract to the contrary notwithstanding. Any person violating the provisions of this Act shall be deemed guilty of a misdemeanor and upon conviction thereof shall be fined in any sum not exceeding \$1,000.

Approved, April 8, 1942.

April 8, 1942
[H. R. 5866]
[Public Law 518]

City of Atlanta, Ga.
Payment to.

Proviso.

[CHAPTER 226]

AN ACT

To amend the provisions of the Internal Revenue Code by setting new maximum limits on allowances for losses of distilled spirits by leakage or evaporation while in internal revenue bonded warehouses, and for other purposes.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That section 2901 of the Internal Revenue Code, as amended, is amended to read as follows:

"SEC. 2901. LOSS ALLOWANCES.

"(a) LEAKAGE OR EVAPORATION.—(1) Any distilled spirits on deposit in any internal revenue bonded warehouse on the date this amendatory subsection takes effect, or thereafter deposited in any internal revenue bonded warehouse, may, at the time of withdrawal of the spirits from such warehouse, upon the filing of an application for the regauge of such spirits, giving a description of the package containing the spirits, be regauged by a storekeeper-gauger who shall place upon such package such marks and brands as the Commissioner, with the approval of the Secretary, shall by regulations prescribe. If upon such regauging it shall appear there has been a loss by leakage or evaporation of distilled spirits from any cask or package, without the fault or negligence of the distiller or warehouseman, taxes shall be collected only on the quantity of distilled spirits contained in such cask or package at the time of such withdrawal. The allowance which shall be made for such loss of spirits shall not exceed—

- "1½ proof gallons for 2 months or part thereof;
- "2½ gallons for more than 2 months and not more than 4 months;
- "3 gallons for more than 4 months and not more than 6 months;
- "3½ gallons for more than 6 months and not more than 8 months;
- "4 gallons for more than 8 months and not more than 10 months;
- "4½ gallons for more than 10 months and not more than 12 months;

April 8, 1942
[H. R. 6273]
[Public Law 519]

Internal Revenue
Code, amendments.
53 Stat. 340.
26 U. S. C. § 2901;
Supp. I, § 2901.

Distilled spirits.