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[CHAPTER 569]

JOINT RESOLUTION

September 29, 1942
[H. J. Res. 344]
[Public Law 720]

Authorizing extensions of time for filing return of capital stock tax in 1942.

Capital stock tax returns, 1942.
53 Stat. 171.
26 U. S. C., Supp. I, § 1203 (b) (2).
Post, p. 940.

Resolved by the Senate and House of Representatives of the United States of America in Congress assembled, That section 1203 (b) (2) of the Internal Revenue Code (relating to power of the Commissioner to extend the time for filing capital stock tax returns) is amended by inserting at the end thereof the following new sentence: "With respect to the year ending June 30, 1942, the extension may be for not more than one hundred and twenty days."

Approved, September 29, 1942.

[CHAPTER 570]

AN ACT

October 1, 1942
[S. 2670]
[Public Law 721]

To amend section 61 of the National Defense Act of June 3, 1916, as amended, for the purpose of providing State and Territorial military forces with such arms, ammunition, clothing, and equipment as is deemed necessary to enable them to execute their internal security responsibilities within their respective States and Territories, and for other purposes.

National Defense Act, amendment.
39 Stat. 198.
32 U. S. C., Supp. I, § 194.
Maintenance of troops by States, etc.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That section 61 of the National Defense Act of June 3, 1916, as amended, be further amended to read as follows:

"SEC. 61. (a) No State or Territory or Puerto Rico or the Canal Zone shall maintain troops in time of peace other than as authorized in accordance with the organization prescribed under this Act: *Provided*, That nothing contained in this Act shall be construed as limiting the rights of the States and Territories and Puerto Rico and the Canal Zone in the use of the National Guard within their respective borders in time of peace: *Provided further*, That nothing contained in this Act shall prevent the organization and maintenance of State or Territorial police or constabulary.

Provisos.
National Guard.

Police or constabulary.

"(b) Under such regulations as the Secretary of War may prescribe for the organization, standards of training, instruction and discipline, the organization by and maintenance within any State or Territory or Puerto Rico or the Canal Zone of such military forces other than a National Guard as may be provided by the laws of such State or Territory is hereby authorized while any part of the National Guard of the State or Territory or Puerto Rico or the Canal Zone concerned is in active Federal service: *Provided*, That under such regulations as the Secretary of War may prescribe for the organization, standards of training, instruction and discipline, the organization by and maintenance within the Virgin Islands of the United States of such military forces as may be provided by the laws of the Legislative Assembly of the Virgin Islands is hereby authorized: *Provided further*, That such forces shall not be called, ordered, or in any manner drafted, as such, into the military services of the United States; however, no person shall, by reason of his membership in any such unit, be exempted from military service under any Federal law: *And provided further*, That the Secretary of War in his discretion and under regulations determined by him, is authorized to issue, from time to time, for the use of such military units, to any State or Territory or Puerto Rico or the Virgin Islands or the Canal Zone, upon requisition of the Governor thereof, such arms, ammunition, clothing and equipment as he deems necessary. The provisions of this subsection shall terminate upon the expiration of six months after the termination of the present war, or at such earlier time as the Congress by concurrent resolution, or the President by proclamation, may designate."

Other military forces while National Guard in active Federal service.

Provisos.
Virgin Islands.

Forces not subject to U. S. military call.

Arms and equipment.

Termination of provisions.

Approved, October 1, 1942.