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[CHAPTER 373]

JOINT RESOLUTION

Fixing the date of meeting of the second session of the Seventy-eighth Congress.

December 21, 1943
[S. J. Res. 105]
[Public Law 210]

Resolved by the Senate and House of Representatives of the United States of America in Congress assembled, That the second session of the Seventy-eighth Congress shall begin at noon on Monday, January 10, 1944.

78th Congress, 2d session.

Approved December 21, 1943.

[CHAPTER 375]

JOINT RESOLUTION

To permit the importation from foreign countries free of duty, during a period of ninety days, of certain grains and other products to be used for livestock and poultry feed, and suspending for two months the increase in the tax rates under the Federal Insurance Contributions Act.

December 22, 1943
[H. J. Res. 171]
[Public Law 211]

Resolved by the Senate and House of Representatives of the United States of America in Congress assembled, That notwithstanding the provisions of the Tariff Act of 1930, the following, when imported into the United States from foreign countries, and when entered, or withdrawn from warehouse, for consumption, during the period of ninety days beginning with the day following the date of enactment of this joint resolution, to be used as, or as a constituent part of, feed for livestock and poultry, shall be exempt from duty: Wheat, oats, barley, rye, flax, cottonseed, corn, or hay, or products in chief value of one or more of the foregoing or derivatives thereof: *Provided*, That this Act shall not be construed to authorize the importation of wheat for milling purposes. As used in this joint resolution the term "United States" means the several States, the District of Columbia, the Territories, Puerto Rico, and the Virgin Islands.

Importation of certain grains for feed.
46 Stat. 590.
19 U. S. C. §§ 1001–1654; Supp. II, § 1001 *et seq.*
Ante, p. 125.

Wheat for milling.

"United States."

SEC. 2. The exemptions from duties provided for by this joint resolution shall be subject to compliance with regulations to be prescribed by the Secretary of the Treasury.

Compliance with Treasury regulations.

SEC. 3. (a) Clauses (1) and (2) of section 1400 of the Federal Insurance Contributions Act (Internal Revenue Code, sec. 1400) are amended to read as follows:

Federal Insurance Contributions Act, amendments.
53 Stat. 175.
26 U. S. C. § 1400; Supp. II, § 1400.

"(1) With respect to wages received during the calendar years 1939, 1940, 1941, 1942, 1943, and the first two calendar months of the calendar year 1944, the rate shall be 1 per centum.

"(2) With respect to wages received during the last ten calendar months of the calendar year 1944 and during the calendar year 1945, the rate shall be 2 per centum."

(b) Clauses (1) and (2) of section 1410 of such Act (Internal Revenue Code, sec. 1410) are amended to read as follows:

53 Stat. 175.
26 U. S. C. § 1410; Supp. II, § 1410.

"(1) With respect to wages paid during the calendar years 1939, 1940, 1941, 1942, 1943, and the first two calendar months of the calendar year 1944, the rate shall be 1 per centum.

"(2) With respect to wages paid during the last ten calendar months of the calendar year 1944 and during the calendar year 1945, the rate shall be 2 per centum."

Approved December 22, 1943.