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The President is hereby requested to issue a suitable proclamation each year, and the Governors of States, mayors of cities, and heads of other instrumentalities of government, as well as leaders of industry, educational and religious groups, labor, veterans, women, farm, scientific and professional, and all other organizations and individuals at interest are invited to participate.

Post, p. 881.

Approved August 11, 1945.

[CHAPTER 364]

AN ACT

August 11, 1945
[H. R. 122]
[Public Law 177]

To amend sections 2720 (a) and 3260 (a) of the Internal Revenue Code relating to the transfer tax, and the tax on manufacturers and dealers, in the case of certain small-game guns.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That section 2720 (a) of the Internal Revenue Code is amended to read as follows:

53 Stat. 291.
26 U. S. C. § 2720 (a).
Transfer tax on certain firearms.

"(a) RATE.—There shall be levied, collected, and paid upon firearms transferred in the continental United States a tax at the rate of $200 for each firearm: *Provided*, That the transfer tax on any gun with two attached barrels, twelve inches or more in length, from which only a single discharge can be made from either barrel without manual reloading, or any gun designed to be held in one hand when fired and having a barrel twelve inches or more in length from which only a single discharge can be made without manual reloading, shall be at the rate of $1. The tax imposed by this section shall be in addition to any import duty imposed on such firearm."

SEC. 2. Section 3260 (a) of the Internal Revenue Code is amended by striking out "*Provided*, That manufacturers and dealers in guns with two attached barrels from which only a single discharge can be made from either barrel without manual reloading shall pay the following taxes: Manufacturers, $25 per year; dealers, $1 per year." and inserting in lieu thereof the following: "*Provided*, That manufacturers and dealers in guns with two attached barrels, twelve inches or more in length, from which only a single discharge can be made from either barrel without manual reloading, guns designed to be held in one hand when fired and having a barrel twelve inches or more in length from which only a single discharge can be made without manual reloading, or guns of both types, shall pay the following taxes: Manufacturers, $25 per year; dealers, $1 per year."

53 Stat. 392.
26 U. S. C. § 3260 (a).
Tax on manufacturers and dealers.

SEC. 3. (a) The amendment made by the first section of this Act shall apply with respect to any transfer within the scope thereof made on or after July 1, 1945.

Applicability of amendments.

(b) The amendment made by section 2 of this Act shall apply with respect to any tax within the scope thereof payable under section 3260 (a) of the Internal Revenue Code for any taxable period commencing on or after July 1, 1945.

Approved August 11, 1945.

[CHAPTER 365]

AN ACT

August 11, 1945
[H. R. 699]
[Public Law 178]

To amend paragraph 682 of title 16 of the United States Code.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That paragraph 682 of title 16 of the United States Code, 1940 edition (Act of February 28, 1925, ch. 376, 43 Stat. 1091), be, and the same is hereby, amended by striking out the last sentence thereof.

Ozark National Forest, Ark.
Game refuge.
16 U. S. C., Supp. IV, § 682.

Approved August 11, 1945.