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District, and which has no officer, agent, or representative having an office or other place of business in the District, during the taxable year; or

"(2) Sales of tangible personal property by a corporation or unincorporated business which does not maintain an office or other place of business in the District and which has no office, agent, or representative in the District except for the sole purpose of doing business with the United States, but such corporations and unincorporated businesses shall be subject to the licensing provisions in title XIV of this article.

61 Stat. 357.
D. C. Code, Supp. VI, §§ 47-1591 to 47-1591f.
"Agent" or "representative."

"For purposes of this proviso, the words 'agent' or 'representative' shall not include any independent broker engaged independently in regularly soliciting orders in the District for sellers and who holds himself out as such."

SEC. 2. Section 1 of title X of article I of said Act is amended by striking out the period at the end of the section, inserting a colon, and the following: "*Provided further*, That income derived from the sale of tangible personal property by a corporation or unincorporated business not carrying on or engaging in trade or business within the District as defined in title I of this article shall not be considered as income from sources within the District for purposes of this article, with the exception of income from sales to the United States not excluded from gross income as provided in title III, section 2 (b) (13) of this article."

61 Stat. 349.
D. C. Code, Supp. VI, § 47-1580.

61 Stat. 332.
D. C. Code, Supp. VI, § 47-1551c (h).
*Ante*, p. 206.
*Infra*.

SEC. 3. Paragraph lettered (b) of section 2 of title III of article I of said Act is amended by adding thereto the following subparagraph:

"(13) Income derived from the sale of tangible personal property to the United States by corporations and unincorporated businesses having their principal places of business located outside the District, which property is delivered from places outside the District for use outside the District: *Provided*, *however*, That the taxpayer shall furnish to the Assessor a statement in writing of the amount of gross sales so made and, if required by the Assessor, a list of the names of the agencies of the United States through which such property was sold."

61 Stat. 336.
D. C. Code, Supp. VI, § 47-1557a (b).

SEC. 4. Section 4 of title XIV of article I of said Act is repealed.

61 Stat. 358.
D. C. Code, Supp. VI, § 47-1591c.

SEC. 5. The amendments made by this Act shall apply to the taxable year or part thereof beginning on the 1st day of January 1948, and to succeeding taxable years.

Approved May 3, 1948.

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[CHAPTER 247]

AN ACT

May 3, 1948
[H. R. 5328]
[Public Law 510]

To amend paragraph 1803 (2) of the Tariff Act of 1930, relating to firewood and other woods.

*Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled*, That paragraph 1803 (2) of the Tariff Act of 1930 is amended to read as follows:

Tariff Act of 1930, amendment.
46 Stat. 684.
19 U. S. C. § 1201, par. 1803 (2).

"(2) Logs; timber, round, unmanufactured; pulpwoods; firewood, including fuel made by compression from bark, sawdust, or other wood waste of the saw or planing mill; handle bolts, shingle bolts; gun blocks for gunstocks, rough hewn or sawed or planed on one side; and laths; all the foregoing not specially provided for."

(b) This Act shall be effective as to merchandise entered for consumption, or withdrawn from warehouse for consumption, on and after the thirtieth day after the enactment of this Act.

Effective date.

Approved May 3, 1948.