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[CHAPTER 537]

AN ACT

June 19, 1948
[H. R. 5065]
[Public Law 706]

To amend section 1700 (a) (1) of the Internal Revenue Code so as to exempt hospitalized servicemen and veterans from the admissions tax when admitted free.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That section 1700 (a) (1) of the Internal Revenue Code (relating to the tax on amounts paid for admission) is amended by adding at the end thereof a new sentence as follows: "Subject to such regulations as the Commissioner, with the approval of the Secretary, shall prescribe, no tax shall be imposed in the case of admission free of charge of a hospitalized member of the military, naval, or air forces of the United States or of a person hospitalized as a veteran by the Federal Government in a Federal, State, municipal, private, or other hospital or institution, except when such member or veteran is on leave or furlough."

53 Stat. 189.
26 U. S. C., Supp. I, § 1700 (a) (1).

Effective date.

SEC. 2. The amendment made by this Act shall be effective on and after the first day of the first month which commences more than twenty days after the enactment of this Act.

Approved June 19, 1948.

[CHAPTER 538]

AN ACT

June 19, 1948
[H. R. 5112]
[Public Law 707]

To amend the Civil Service Retirement Act of May 29, 1930, as amended.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That paragraph 5 of section 3A of the Civil Service Retirement Act of May 29, 1930, as amended, is amended by adding at the end thereof the following:

60 Stat. 850.
5 U. S. C. § 693–1.

Member of Congress in armed forces.

"Any Member of Congress, who during any war or time of national emergency as proclaimed by the President or declared by the Congress, left or leaves his office to enter the armed forces of the United States shall, for the purpose of this paragraph, be deemed to have continued as a Member of Congress for such period of military service."

Approved June 19, 1948.

[CHAPTER 539]

AN ACT

June 19, 1948
[H. R. 5174]
[Public Law 708]

To authorize Commodity Credit Corporation to make adjustment payments to certain producers of raw cane sugar in Puerto Rico and Hawaii.

Puerto Rico and Hawaii.
Raw cane sugar producers.

Whereas Commodity Credit Corporation entered into contracts with producers of 1945–1946 crop Puerto Rican raw cane sugar and 1946 crop Hawaiian raw cane sugar, and subsequently entered into a contract for the purchase of the 1946 and 1947 crops of Cuban raw cane sugar which required payments for 1946 crop Cuban raw cane sugar in excess of those made to the producers of Puerto Rican and Hawaiian sugar of the same crop, after making allowance for the duty and freight advantages of such producers; and

Whereas in connection with its contracts with Puerto Rican and Hawaiian producers for control of the succeeding crop of raw cane sugar from each of such areas, Commodity Credit Corporation made adjustment payments to producers in amounts designed to equalize the prices paid for Puerto Rican and Hawaiian raw cane sugar of the 1946 and 1947 crop years with those paid for Cuban raw cane sugar of the same crop years, but such adjustment payments were denied to the Honolulu Plantation Company, the Plazuela Sugar Company, Godreau, Godreau and Compania (Central Caribe), and