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therefor: *Provided*, That only spirits of one hundred and sixty degrees of proof or more may be transferred by pipe line to a distillery for redistillation from storage tanks in an internal revenue bonded warehouse located on such distillery premises or located contiguous thereto: *Provided further*, That spirits of any proof may be transferred by pipe line for redistillation from receiving tanks in a distillery to a contiguous distillery. Upon removal of distilled spirits to any distillery for redistillation, the consignee distiller shall assume the liability for the payment of the tax on the spirits from the time they leave the internal revenue bonded warehouse or distillery, and the tax liability on the producing distiller or the internal revenue bonded warehouseman, and the liens on the premises of the producing distiller shall cease, and the tax and liens shall become the liability of the consignee distiller: *Provided further*, That upon redistillation the redistilled spirits shall be treated the same as if the spirits had been originally produced by the redistiller and all prior obligations as to taxes and liens shall be superseded. Sections 2800 (a) (5) and 3250 (f) (1) shall not apply to the redistillation of spirits removed under the provisions of this section.

53 Stat. 298, 389. 26 U. S. C. §§ 2800 (a) (5), 3250 (f) (1).

"(f) REGULATIONS.—The Commissioner, with the approval of the Secretary, is hereby empowered to prescribe all necessary regulations relating to the drawing off, transferring, gaging, storing, redistillation, and transportation of the spirits; the records to be kept and returns to be made; the size and kind of containers to be used; the marking, branding, numbering, and stamping of such containers; and the kind of bond and the penal sum thereof.

"(g) EFFECT ON OTHER LAWS.—Nothing contained in this section shall be construed as restricting or limiting the provisions of other sections of the internal-revenue laws relating to internal revenue bonded warehouses, distilleries, and bonded wineries.

"(h) TRANSFER OF DUTIES.—For transfer of powers and duties of Commissioner and his agents, see section 3170."

53 Stat. 373. 26 U. S. C. § 3170.

SEC. 10. EFFECTIVE DATE.—The amendments made by this Act shall become effective on the first day of the first month which begins six months or more after the date of the enactment of this Act.

Approved February 21, 1950.

[CHAPTER 37]

AN ACT

February 25, 1950
[S. 1990]
[Public Law 449]

To amend section 429, Revised Statutes, as amended, and the Act of August 5, 1882, as amended, so as to substitute for the requirement that detailed annual reports be made to the Congress concerning the proceeds of all sales of condemned naval material a requirement that information as to such proceeds be filed with the Committees on Armed Services in the Congress.

Condemned naval material.
Report on proceeds of sales.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the last sentence of section 429, Revised Statutes, as amended (5 U. S. C. 466), is hereby further amended by deleting therefrom the words "or materials" and "and materials" where they appear therein.

SEC. 2. The sixth sentence of section 2 of the Act of August 5, 1882 (22 Stat. 296), as amended (34 U. S. C. 544), is amended to read as follows: "It shall be the duty of the Secretary of the Navy annually to file with the Committees on Armed Services in the Congress information as to the proceeds of all sales of materials, stores, and supplies, made under the provisions of this Act, and the expenses attending such sales."

Approved February 25, 1950.