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to seizures and forfeitures incurred, or alleged to have been incurred, under the provisions of this Act, insofar as applicable and not inconsistent with the provisions hereof: *Provided*, That such duties as are imposed upon the collector of customs or any other person with respect to the seizure and forfeiture of vessels, vehicles, merchandise, and baggage under the customs laws shall be performed with respect to seizures and forfeitures of gambling devices under this Act by such officers, agents, or other persons as may be authorized or designated for that purpose by the Attorney General.

Separability.

SEC. 8. If any provision of this Act or the application thereof to any person or circumstance is held invalid, such invalidity shall not affect other provisions or applications of the Act which can be given effect without the invalid provision or application, and to this end the provisions of this Act are declared to be severable.

Approved January 2, 1951.

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[CHAPTER 1195]

AN ACT

January 2, 1951
[H. R. 9913]
[Public Law 907]

To prevent penalties and additions to tax in case of failure to meet requirements with respect to estimated tax by reason of increases imposed by the Revenue Act of 1950.

Internal Revenue Code, amendments.
53 Stat. 62.
26 U. S. C. § 145.

*Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled*, That section 145 of the Internal Revenue Code (relating to penalties with respect to failure to file returns, pay tax, etc.,) is amended by relettering subsection (e) as subsection (f) and by adding after subsection (d) a new subsection (e) as follows:

"(e) In the case of taxable years beginning prior to October 1, 1950, and ending after September 30, 1950, the penalties prescribed by this section shall not be applicable if the taxpayer failed to meet the requirements of section 294 (d) (2) (relating to substantial underestimate of estimated tax), by reason of the increase in normal tax and surtax on individuals imposed by section 101 of the Revenue Act of 1950."

*Infra.*

*Ante*, p. 910.

58 Stat. 37.
26 U. S. C. § 294 (d) (2).

SEC. 2. Paragraph (2) of subsection (d) of section 294 of the Internal Revenue Code is amended by adding at the end of paragraph (2) a new sentence reading as follows: "In the case of taxable years beginning prior to October 1, 1950, and ending after September 30, 1950, the additions to tax prescribed by this subsection shall not be applicable if the taxpayer failed to meet the 80 per centum and 66⅔ per centum requirements of this paragraph by reason of the increase in normal tax and surtax on individuals imposed by section 101 of the Revenue Act of 1950."

*Ante*, p. 910.

Approved January 2, 1951.

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[CHAPTER 1196]

JOINT RESOLUTION

January 2, 1951
[H. J. Res. 554]
[Public Law 908]

Amending section 3804 of the Internal Revenue Code.

Internal Revenue Code, amendment.
56 Stat. 961.
26 U. S. C. § 3804; Sup. III, § 3804 (c).

*Resolved by the Senate and House of Representatives of the United States of America in Congress assembled*, That section 3804 of the Internal Revenue Code is hereby amended by adding at the end thereof the following new subsection:

"(f) ADDITIONAL TIME TO BE DISREGARDED.—In the case of an individual serving in the Armed Forces of the United States, or serving in support of such Armed Forces, in an area designated by the President of the United States by Executive order as a 'combat zone' for the purposes of section 22 (b) (13), at any time during the period

*Ante*, p. 927.