

Appropriation au-
thorized.

SEC. 5. There are authorized to be appropriated such sums as may be necessary, not to exceed \$40,000, to carry out the provisions of this Act.

Approved September 21, 1950.

[CHAPTER 974]

AN ACT

September 21, 1950
[H. R. 7891]
[Public Law 804]

To amend section 3224 (b) of the Internal Revenue Code, relating to the transportation of narcotic drugs.

Internal Revenue
Code, amendment.
53 Stat. 383.
26 U. S. C. § 3224 (b).

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That section 3224 (b) of the Internal Revenue Code is hereby amended to read as follows:

“(b) TRANSPORTATION.—Except as otherwise provided in this subsection, it shall be unlawful for any person to send, ship, carry, or deliver any of the aforesaid drugs from any State or Territory or the District of Columbia, or any insular possession of the United States, into any other State or Territory or the District of Columbia, or any insular possession of the United States. Nothing contained in this subsection shall apply—

53 Stat. 382, 383.
26 U. S. C. §§ 3220,
3221.

“(1) to any person who shall have registered and paid the special tax as required by sections 3220 and 3221;

“(2) to common carriers engaged in transporting the aforesaid drugs;

“(3) to any employee acting within the scope of his employment for any person who shall have registered and paid the special tax as required by sections 3220 and 3221, or to any contract carrier or other agent acting within the scope of his agency for such registered person;

53 Stat. 276.
26 U. S. C. § 2551 (a).

“(4) to any person who shall deliver any such drug which has been prescribed or dispensed by a physician, dentist, veterinarian, or other practitioner required to register under the terms of this part or section 2551 (a) and employed to prescribe for the particular patient receiving such drug;

53 Stat. 383.
26 U. S. C. § 3221.

“(5) to any person carrying any such drug which has been obtained by the person from a registered dealer in pursuance of a prescription, written for legitimate medical uses, issued by a physician, dentist, veterinarian, or other practitioner registered under section 3221 if the bottle or other container in which such drug is carried bears the name and registry number of the druggist, serial number of prescription, name and address of the patient, and name, address, and registry number of the person writing such prescription;

“(6) to any person carrying any such drug which has been obtained by the person as a patient from a registered physician, dentist, or other practitioner in the course of his professional practice if such drug is dispensed to the patient for legitimate medical purposes; or

“(7) to any United States, State, county, municipal, district, Territorial, or insular officer or official acting within the scope of his official duties.”

Approved September 21, 1950.