SEC. 2. That, notwithstanding any provision of the copyright laws and regulations with respect to publications in the public domain, Cannon's Procedure in the House of Representatives shall be subject to copyright by the author thereof.

Approved July 7, 1952.

Public Law 464 CHAPTER 587

July 8, 1952
[H. R. 3554]

AN ACT

To amend the Agricultural Adjustment Act of 1938, as amended.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That (a) section 301 (b) (3) (C) of the Agricultural Adjustment Act of 1938, as amended (7 U. S. C., sec. 1301 (b) (3) (C)), is amended to read as follows:

52 Stat. 38.

Tobacco.

"(C) 'Carry-over' of tobacco for any marketing year shall be the quantity of such tobacco on hand in the United States at the beginning of such marketing year (or on January 1 of such marketing year in the case of Maryland tobacco), which was produced in the United States prior to the beginning of the calendar year in which such marketing year begins, except that in the case of cigar-filler and cigar-binder tobacco the quantity of type 46 on hand and theretofore produced in the United States during such calendar year shall also be included."

(b) Section 301 (b) (16) (B) of such Act, as amended (7 U. S. C., sec. 1301 (b) (16) (B)), is amended by inserting immediately after "at the beginning of such marketing year" the following: "(or on January 1 of such marketing year in the case of Maryland tobacco)".

Approved July 8, 1952.

Public Law 465 CHAPTER 588

July 8, 1952
[H. R. 7345]

AN ACT

To exclude from gross income the proceeds of certain sports programs conducted for the benefit of the American National Red Cross, and for other purposes.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That section 22 (b) of the Internal Revenue Code (relating to exclusions from gross income) is amended by adding at the end thereof the following new paragraph:

Red Cross.
Sports' benefits.
53 Stat. 10.
26 USC 22 (b).

"(16) SPORTS PROGRAMS CONDUCTED FOR THE AMERICAN NATIONAL RED CROSS.—In the case of a taxpayer which is a corporation primarily engaged in the furnishing of sports programs, amounts received as proceeds from a sports program conducted by the taxpayer if—

"(A) the taxpayer agrees in writing with the American National Red Cross to conduct such sports program exclusively for the benefit of the American National Red Cross;

"(B) the taxpayer turns over to the American National Red Cross the proceeds from such sports program, minus the expenses paid or incurred by the taxpayer (i) which would not have been so paid or incurred but for such sports program, and (ii) which would be allowable as deductions under section 23 (a) (1) (A) but for the last sentence thereof; and

53 Stat. 12.
26 USC 23.
Infra.