to perform satisfactory service in such unit, and such failure is not excused under such regulations, his commission may be revoked by such Secretary."

Approved August 9, 1955.

Public Law 306 CHAPTER 666

AN ACT

To amend the Internal Revenue Code.

August 9, 1955
[H. R. 542]

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the terms used in this Act shall have the same meaning as when used in the Internal Revenue Code.

SEC. 2. COLLECTION OF INCOME TAX AT SOURCE ON WAGES.

Section 3402 of the Internal Revenue Code is hereby amended as follows:

68A Stat. 457.
26 USC 3402.

(a) By inserting "(except as provided in subsection (j))" immediately after the words "shall deduct and withhold upon such wages" in subsection (a) thereof; and

(b) By adding at the end thereof the following new subsection:

"(j) NONCASH REMUNERATION TO RETAIL COMMISSION SALESMAN.—In the case of remuneration paid in any medium other than cash for services performed by an individual as a retail salesman for a person, where the service performed by such individual for such person is ordinarily performed for remuneration solely by way of cash commission an employer shall not be required to deduct or withhold any tax under this subchapter with respect to such remuneration, provided that such employer files with the Secretary or his delegate such information with respect to such remuneration as the Secretary or his delegate may by regulation prescribe."

SEC. 3. EFFECTIVE DATE.

The amendment made by section 2 shall be applicable only with respect to remuneration paid after the date of enactment of this Act.

Approved August 9, 1955.

Public Law 307 CHAPTER 667

AN ACT

To convey by quitclaim deed certain land to the State of Texas.

August 9, 1955
[H. R. 593]

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the Secretary of the Army is hereby authorized to convey by quitclaim deed to the State of Texas, for public park and recreational purposes only, such areas within the portion of Whitney Dam and Reservoir project, Texas, designated by the Corps of Engineers as Towash Park and designated by the State of Texas Parks Board as Lake Whitney State Park, as he shall deem essential to provide building sites for permanent buildings and other improvements for public park and recreational purposes, but not to exceed one hundred acres, at fair market value as determined by him, which in no event shall be less than the cost to the Government of acquiring such areas, and under such terms and conditions as he shall deem advisable to assure that the use of

Lake Whitney State Park, Tex. Conveyance.

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