

Public Law 320

CHAPTER 680

AN ACT

August 9, 1955
[H. R. 3908]

To provide for the regulation of fares for the transportation of schoolchildren in the District of Columbia.

D. C. transportation.
Fares for school-children.

47 Stat. 759.
D. C. Code 44-214 note.

46 Stat. 1419.
D. C. Code 44-214.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That notwithstanding provisions of the joint resolution entitled "Joint resolution to authorize the merger of street-railway corporations operating in the District of Columbia, and for other purposes", approved January 14, 1933, and the provisions of the unification agreement incorporated therein, and notwithstanding the provisions of the Act entitled "An Act to provide for the transportation of schoolchildren in the District of Columbia at a reduced fare", approved February 25, 1931, the Public Utilities Commission of the District of Columbia shall fix the rate of fare for transportation by street railway and bus of schoolchildren going to and from public, parochial, or like schools in the District of Columbia at not more than one-half the cash fare established from time to time by the Public Utilities Commission for regular route transportation within the District of Columbia, and shall establish rules and regulations governing the use thereof. No fares for schoolchildren shall be available to persons over eighteen years of age.

Approved August 9, 1955.

Public Law 321

CHAPTER 681

AN ACT

August 9, 1955
[H. R. 4394]

To amend section 3401 of the Internal Revenue Code of 1954.

Income tax.
Collection at
source on wages.
68A Stat. 455.
26 USC 3401.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That subdivision (a) of section 3401 of the Internal Revenue Code of 1954 is amended to read as follows:

"SEC. 3401. DEFINITIONS.

"(a) **WAGES.**—For purposes of this chapter, the term 'wages' means all remuneration (other than fees paid to a public official) for services performed by an employee for his employer, including the cash value of all remuneration paid in any medium other than cash; except that such term shall not include remuneration paid—

"(1) for active service as a member of the Armed Forces of the United States performed in a month for which such member is entitled to the benefits of section 112; or

"(2) for agricultural labor (as defined in section 3121 (g)); or

"(3) for domestic service in a private home, local college club, or local chapter of a college fraternity or sorority; or

"(4) for service not in the course of the employer's trade or business performed in any calendar quarter by an employee, unless the cash remuneration paid for such service is \$50 or more and such service is performed by an individual who is regularly employed by such employer to perform such service. For purposes of this paragraph, an individual shall be deemed to be regularly employed by an employer during a calendar quarter only if—

"(A) on each of some 24 days during such quarter such individual performs for such employer for some portion of the day service not in the course of the employer's trade or business; or