"(1) If the route of such transportation leaves and reenters the northern portion of the Western Hemisphere, such transportation shall be considered to consist of transportation to a point outside such northern portion, and of separate transportation thereafter.

"(2) If such transportation is transportation by water on a vessel which makes one or more intermediate stops at ports within the United States on a voyage which begins or ends in the United States and ends or begins outside the northern portion of the Western Hemisphere, a stop at an intermediate port within the United States at which such vessel is not authorized both to discharge and to take on passengers shall not be considered to be a stop at a port within the United States.

For purposes of this subsection, the term 'northern portion of the Western Hemisphere' means the area lying west of the 30th meridian west of Greenwich, east of the International Date Line, and north of the equator, but not including any country of South America."

68A Stat. 506. 26 USC 4261.

(b) Section 4261 (d) of the Internal Revenue Code of 1954 (relating to payment of tax imposed on transportation of persons) is amended by striking out "The" and inserting in lieu thereof "Except as provided in section 4264, the".

68A Stat. 511. 26 USC 4291.

(c) The first sentence of section 4291 of the Internal Revenue Code of 1954 (relating to cases where persons receiving payment must collect tax) is amended to read as follows: "Except as provided in section 4264 (a), every person receiving any payment for facilities or services on which a tax is imposed upon the payor thereof under this chapter shall collect the amount of the tax from the person making such payment."

SEC. 5. The table of sections for part I of subchapter C of chapter 33 of the Internal Revenue Code of 1954 is amended by striking out

68A Stat. 506.

"Sec. 4262. Exemptions."

and inserting in lieu thereof

"Sec. 4262. Definition of taxable transportation.
"Sec. 4263. Exemptions.
"Sec. 4264. Special rules."

Effective date.

SEC. 6. The amendments made by this Act shall apply to amounts paid on or after the first day of the first month which begins more than sixty days after the date of the enactment of this Act for transportation commencing on or after such first day.

Approved July 25, 1956.

Public Law 797 CHAPTER 726

July 25, 1956 [H. R. 2603]

AN ACT

To authorize the Commissioners of the District of Columbia to prescribe the area within which officers and members of the Metropolitan Police force and the Fire Department of the District of Columbia may reside.

D. C. Police and Firemen. Residence requirements.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That (a) there shall be no limitation or restriction of place of residence of any officer or member of the Metropolitan Police force, or of the Fire Department of the District of Columbia other than residence within the Washington, District of Columbia, metropolitan district. For the purposes of this Act, "Washington, District of Columbia, metropolitan district" shall, except as otherwise provided in subsection (b) of this section, be held to include the District of Columbia and the territory adjacent thereto within a radius of twelve miles from the United States Capitol

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Building. Any officer or member of the Metropolitan Police force or the Fire Department of the District of Columbia living outside of the District of Columbia shall have and maintain a telephone at all times in his residence. Telephone.

(b) For the purposes of this Act, the Commissioners of the District of Columbia are hereby authorized, in their discretion, to prescribe the area constituting the "Washington, District of Columbia, metropolitan district" so as to include the District of Columbia and the territory within any radius which is greater than twelve miles but not more than twenty miles from the United States Capitol Building.

SEC. 2. No member of the Fire Department of the District of Columbia shall, unless on leave of absence, go beyond the confines of the District of Columbia, or be absent from duty without permission. Nothing in this section shall be construed to limit the right of officers and members of the Fire Department to reside anywhere within the Washington, District of Columbia, metropolitan district. Thirty days shall be the term of total sick leave in any one year without disallowance of pay. Leaves of absence with pay of members of the Fire Department of the District of Columbia may be extended in cases of illness or injury incurred in line of duty, upon recommendation of the board of surgeons approved by the Commissioners, for such period exceeding thirty days in any one year as in the judgment of the Commissioners may be necessary. For the purposes of this subsection "any one year" shall mean a year from January 1 to December 31, both dates inclusive. Fire Department. Leave. "Any one year".

SEC. 3. The following laws or parts of laws are hereby repealed:

(1) Section 373 of the Revised Statutes of the United States relating to the District of Columbia (D. C. Code, sec. 4–132).

(2) The Act entitled "An Act to amend section 483 of title 20 of the Code of the District of Columbia as to residence of members of the Police Department", approved August 9, 1935 (D. C. Code, sec. 4–132). 49 Stat. 568.

(3) The second paragraph under the heading "FIRE DEPARTMENT" of the Act entitled "An Act making appropriations to provide for the expenses of the government of the District of Columbia for the fiscal year ending June thirtieth, nineteen fourteen, and for other purposes", approved March 4, 1913, as amended (D. C. Code, sec. 4–409). 37 Stat. 960.

(4) The Act entitled "An Act to amend section 559 of title 20 of the Code of the District of Columbia as to restriction on residence of members of the fire department", approved August 9, 1935 (D. C. Code, sec. 4–409). 49 Stat. 567.

Approved July 25, 1956.

Public Law 798

CHAPTER 727

AN ACT

July 25, 1956
[H. R. 9593]

To simplify accounting, facilitate the payment of obligations, and for other purposes.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That (a) the account for each appropriation available for obligation for a definite period of time shall be closed as follows: Government obligations. Accounting procedure.

(1) On June 30 of the second full fiscal year following the fiscal year or years for which the appropriation is available for obligation, the obligated balance shall be transferred to an appropriation account of the agency or subdivision thereof responsible for the liquidation of Merged accounts.