

TITLE VII—GENERAL PROVISIONS

SEC. 701. No part of any appropriation contained in this Act shall be used for publicity or propaganda purposes not heretofore authorized by the Congress.

This Act may be cited as the "Departments of State and Justice, the Judiciary, and Related Agencies Appropriation Act, 1959".

Approved June 30, 1958.

Publicity or
propaganda.

Short title.

Public Law 85-475

AN ACT

June 30, 1958
[H. R. 12695]

To provide a one-year extension of the existing corporate normal-tax rate and of certain excise-tax rates, and to provide for the repeal of the taxes on the transportation of property.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That this Act may be cited as the "Tax Rate Extension Act of 1958".

Tax Rate Ex-
tension Act of
1958.

SEC. 2. ONE-YEAR EXTENSION OF CORPORATE NORMAL-TAX RATE.

Section 11 (b) (relating to corporate normal tax), section 821 (a) (1) (A) (relating to mutual insurance companies other than interinsurers), and section 821 (b) (1) (relating to interinsurers) of the Internal Revenue Code of 1954 are amended as follows:

71 Stat. 9.
26 USC 11, 821.

(1) By striking out "JULY 1, 1958" each place it appears and inserting in lieu thereof "JULY 1, 1959";

(2) By striking out "July 1, 1958" each place it appears and inserting in lieu thereof "July 1, 1959";

(3) By striking out "JUNE 30, 1958" each place it appears and inserting in lieu thereof "JUNE 30, 1959";

(4) By striking out "June 30, 1958" each place it appears and inserting in lieu thereof "June 30, 1959".

SEC. 3. ONE-YEAR EXTENSION OF CERTAIN EXCISE TAX RATES.

(a) EXTENSION OF RATES.—The following provisions of the Internal Revenue Code of 1954 are amended by striking out "July 1, 1958" each place it appears and inserting in lieu thereof "July 1, 1959"—

26 USC 4061-
5071, *passim*.

(1) section 4061 (relating to motor vehicles);

(2) section 5001 (a) (1) (relating to distilled spirits);

(3) section 5001 (a) (3) (relating to imported perfumes containing distilled spirits);

(4) section 5022 (relating to cordials and liqueurs containing wine);

(5) section 5041 (b) (relating to wines);

(6) section 5051 (a) (relating to beer); and

(7) section 5701 (c) (1) (relating to cigarettes).

(b) TECHNICAL AMENDMENTS.—The following provisions of the Internal Revenue Code of 1954 are amended as follows:

(1) Section 5063 (relating to floor stocks refunds on distilled spirits, wines, cordials, and beer) is amended by striking out "July 1, 1958" each place it appears and inserting in lieu thereof "July 1, 1959", and by striking out "August 1, 1958" and inserting in lieu thereof "August 1, 1959".

26 USC 5063.

(2) Section 5134 (a) (3) (relating to drawback in the case of distilled spirits) is amended by striking out "June 30, 1958" and inserting in lieu thereof "June 30, 1959".

26 USC 5134.

(3) Subsections (a) and (b) of section 5707 (relating to floor stocks refunds on cigarettes) are amended by striking out "July 1, 1958" each place it appears and inserting in lieu thereof "July

26 USC 5707.

1, 1959", and by striking out "October 1, 1958" and inserting in lieu thereof "October 1, 1959".

26 USC 6412.

(4) Section 6412 (a) (1) (relating to floor stocks refunds on automobiles) is amended by striking out "July 1, 1958" each place it appears and inserting in lieu thereof "July 1, 1959", by striking out "October 1, 1958" and inserting in lieu thereof "October 1, 1959", and by striking out "November 10, 1958" each place it appears and inserting in lieu thereof "November 10, 1959".

71 Stat. 10.

Section 497 of the Revenue Act of 1951 (relating to refunds on articles from foreign trade zones), as amended, is amended by striking out "July 1, 1958" each place it appears and inserting in lieu thereof "July 1, 1959".

SEC. 4. REPEAL OF TAXES ON TRANSPORTATION OF PROPERTY.

26 USC 4271,
4281.

(a) REPEAL.—Effective as provided in subsection (c), part II (relating to tax on transportation of property) and part III (relating to tax on transportation of oil by pipeline) of subchapter C of chapter 33 of the Internal Revenue Code of 1954 are hereby repealed.

(b) TECHNICAL AMENDMENTS.—Effective as provided in subsection (c):

(1) The table of subchapters for chapter 33 of the Internal Revenue Code of 1954 is amended by striking out

"SUBCHAPTER C. Transportation."

and inserting in lieu thereof

"SUBCHAPTER C. Transportation of persons."

(2) Subchapter C of chapter 33 of such Code is amended by striking out the table of parts for such subchapter and the heading of part I of such subchapter, and by striking out the heading of the subchapter and inserting in lieu thereof the following:

"Subchapter C—Transportation of Persons"

26 USC 4292.

(3) Section 4292 of such Code (relating to State and local governmental exemption) is amended to read as follows:

"SEC. 4292. STATE AND LOCAL GOVERNMENTAL EXEMPTION.

"Under regulations prescribed by the Secretary or his delegate, no tax shall be imposed under section 4251 or 4261 upon any payment received for services or facilities furnished to the Government of any State, Territory of the United States, or any political subdivision of the foregoing or the District of Columbia."

(4) Section 6415 of such Code (relating to credits or refunds to persons who collected certain taxes) is amended by striking out "4271," each place it appears therein.

(5) Section 6416 (a) of such Code (relating to credits or refunds of certain taxes on sales and services) is amended by striking out "or 4281".

(6) Section 6416 (f) of such Code (relating to credit on returns) is amended by striking out "or section 4281", and by striking out "by such chapter or section" and inserting in lieu thereof "by such chapter".

(7) Section 7012 of such Code (cross references) is amended by striking out subsection (i) and by redesignating subsection (j) as subsection (i).

(8) Section 7272 (b) of such Code (relating to penalty for failure to register) is amended by striking out "4273,".

(c) EFFECTIVE DATES.—

(1) Except as provided in paragraph (2), the repeals and amendments made by subsections (a) and (b) shall apply only with respect to amounts paid on or after August 1, 1958.

(2) In the case of transportation with respect to which the second sentence of section 4281 of the Internal Revenue Code of 1954 applies, the repeals and amendments made by subsections (a) and (b) shall apply only if the transportation begins on or after August 1, 1958.

Approved June 30, 1958.

Public Law 85-476

AN ACT

June 30, 1958
[H. R. 12586]

To amend section 14 (b) of the Federal Reserve Act, as amended, to extend for two years the authority of Federal Reserve banks to purchase United States obligations directly from the Treasury.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That section 14 (b) of the Federal Reserve Act, as amended (U. S. C., 1952 edition, supp. V, title 12, sec. 355), is amended by striking out "July 1, 1958" and inserting in lieu thereof "July 1, 1960" and by striking out "June 30, 1958" and inserting in lieu thereof "June 30, 1960".

70 Stat. 339.

Approved June 30, 1958.

Public Law 85-477

AN ACT

June 30, 1958
[H. R. 12181]

To amend further the Mutual Security Act of 1954, as amended, and for other purposes.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That this Act may be cited as the "Mutual Security Act of 1958".

Mutual Security
Act of 1958.

SEC. 2. The first section of the Mutual Security Act of 1954, as amended, is amended by adding at the end thereof the following: "This Act is divided into chapters and titles, according to the following table of contents:

68 Stat. 832.
22 USC 1751
note.

"TABLE OF CONTENTS

- "CHAPTER I—MILITARY ASSISTANCE
- "CHAPTER II—ECONOMIC ASSISTANCE
 - "Title I—Defense Support
 - "Title II—Development Loan Fund
 - "Title III—Technical Cooperation
 - "Title IV—Special Assistance and Other Programs
- "CHAPTER III—CONTINGENCY FUND
- "CHAPTER IV—GENERAL AND ADMINISTRATIVE PROVISIONS"

CHAPTER I—MILITARY ASSISTANCE

MILITARY ASSISTANCE

SEC. 101. Subsection (a) of section 103 of the Mutual Security Act of 1954, as amended, which relates to military assistance, is amended by striking out "1958" and "\$1,600,000,000" and inserting in lieu thereof "1959" and "\$1,605,000,000", respectively.

71 Stat. 355.
22 USC 1813.