Assessment and collection legalized.
64 Stat. 392.
48 USC 1421i.

SEC. 2. Income taxes heretofore assessed by the authorities of the government of Guam pursuant to, or under color of, section 31 of the Organic Act of Guam, the collection of such taxes, and all acts done to effectuate such assessment and collection are hereby legalized, ratified and confirmed as fully, to all intents and purposes, as if section 1 of this Act (subsections (b) to (g), inclusive, of which are hereby declared to express the true intendment of said section 31 as it was prior to enactment of this Act) had then been in full force and effect: *Provided*, That if it shall be judicially determined that, except for the enactment of this Act, an assessment or collection of such taxes or an act done or required to be done in order to effectuate such assessment and collection would not, in the particular circumstances of the case, have been lawful under said section 31 as it was prior to enactment of this Act, no penalty shall be imposed for failure to have made timely payment of such taxes or to have complied at the prescribed time with a requirement intended to effectuate the assessment and collection thereof, but such penalty shall be imposed for any failure to make payment or to comply which continues more than sixty days from the date of this Act.

Approved August 20, 1958.

Public Law 85-689

AN ACT

August 20, 1958
[H. R. 7306]

To amend title 28 of the United States Code to provide that notice of an action with respect to real property pending before a United States district court must be recorded in certain instances in order to provide constructive notice of such action.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That (a) chapter 125 of title 28 of the United States Code is amended by adding at the end thereof the following new section:

District courts.
Real property.

"§ 1964. Constructive notice of pending actions

Notice of actions.

"Where the law of a State requires a notice of an action concerning real property pending in a court of the State to be registered, recorded, docketed, or indexed in a particular manner, or in a certain office or county or parish in order to give constructive notice of the action as it relates to the real property, and such law authorizes a notice of an action concerning real property pending in a United States district court to be registered, recorded, docketed, or indexed in the same manner, or in the same place, those requirements of the State law must be complied with in order to give constructive notice of such an action pending in a United States district court as it relates to real property in such State."

(b) The heading of such chapter 125 is amended to read as follows:

"CHAPTER 125—PENDING ACTIONS AND JUDGMENTS"

(c) The analysis of such chapter 125 is amended by adding at the end thereof the following:

28 USC prec. 1961.

"1964. Constructive notice of pending actions."

SEC. 2. The amendments made by this Act shall only be effective with respect to actions commenced in United States district courts more than one hundred and eighty days after the date of enactment of this Act.

Effectivity.

Approved August 20, 1958.

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