(b) Any person who willfully makes, aids, or assists in the making of, or procures, counsels, or advises in the preparation or presentation of, a false or fraudulent statement in any application made pursuant to this Act shall be guilty of a misdemeanor, and, upon conviction thereof, shall be fined not more than $2,000 or imprisoned for not more than one year, or both.

PROCEDURE AND PRESUMPTIONS

SEC. 19. It shall not be necessary to negative any exemptions set forth in this Act in any complaint, information, indictment, or other writ or proceeding laid or brought under this Act and the burden of proof of any such exemption shall be upon the person claiming its benefit. In the absence of proof by such person that he is the duly authorized holder of an appropriate license or quota issued under this Act, he shall be presumed not to be the holder of such license or quota and the burden of proof shall be upon him to rebut such presumption.

APPLICABILITY OF ACT

SEC. 20. The provisions of this Act shall apply to the several States, the District of Columbia, the Canal Zone, the Commonwealth of Puerto Rico, the Trust Territory of the Pacific Islands, and the other insular territories and possessions of the United States.

SEPARABILITY OF INVALID PROVISIONS

SEC. 21. If any provision of this Act, or the application of such provision to any circumstances, shall be held invalid, the validity of the remainder of the Act and the applicability of such provision to other persons or circumstances shall not be affected thereby.

EFFECTIVE DATE

SEC. 22. With the exception of section 8(a), this Act shall take effect on January 1 of the year following the date of its enactment. Section 8(a) shall take effect on the date of enactment of this Act.

Approved April 22, 1960.

Public Law 86-430

AN ACT

April 22, 1960
[H. R. 9451]

To amend the Act of July 19, 1954, to exempt from taxation certain additional property of the Veterans of Foreign Wars of the United States in the District of Columbia, and to provide that the tax exemption granted the property of the Veterans of Foreign Wars of the United States in the District of Columbia shall be effective with respect to taxable years beginning on and after July 1, 1959.

Veterans of Foreign Wars.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That (a) the Act entitled "An Act to exempt from taxation certain property of the Veterans of Foreign Wars of the United States in the District of Columbia", approved July 19, 1954 (Public Law 510, Eighty-third Congress), as amended, is amended—

68 Stat. 493; 73 Stat. 599.
D. C. Code 47-832.

(1) by striking out "lots 38, 20, and 19" and inserting in lieu thereof "lots 38, 20, 19, and 841"; and

(2) by inserting "with respect to taxable years beginning on and after July 1, 1959," immediately after "exempt".

Approved April 22, 1960.

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