

(b) Section 809(g) (3) of such Code (relating to application of section 815 to certain mutualization distributions) is amended by striking out "in 1959" and inserting in lieu thereof "in 1959, 1960, or 1961".

(c) The amendments made by subsections (a) and (b) shall apply to taxable years beginning after December 31, 1959.

SEC. 3. (a) Paragraph 1102(b) of the Tariff Act of 1930, as amended (19 U.S.C. 1001; par. 1102), is amended by striking out "Cashmere goat," and by inserting after "other like animals" the following: "(including hair of animals like the Cashmere goat)".

Tariff Act of
1930, amendment.
46 Stat. 647.

(b) Paragraph 1102 of such Act is further amended by adding at the end thereof the following new subparagraph:

"(c) Hair of the Cashmere goat, in the grease or washed, 18 cents per pound of clean content; scoured, 21 cents per pound of clean content; on the skin, 16 cents per pound of clean content; sorted, or matchings, if not scoured, 19 cents per pound of clean content."

(c) The amendments made by this section shall apply to articles entered, or withdrawn from warehouse, for consumption, on or after the date of enactment of this Act, and to articles covered by entries or withdrawals which have not been liquidated or the liquidation of which has not become final on such date of enactment.

SEC. 4. The pension fund of the slate, tile, and roofing industry in New York City, which was created as a result of an agreement between the Composition Roofers, Damp and Waterproof Workers Association, Local Union Numbered 8, and several employer associations and other individual employers in the industry, and which has been held by the Internal Revenue Service to constitute a qualified trust under section 401(a) of the Internal Revenue Code of 1954, and to be exempt from taxation under section 501(a) of such Code, shall be held and considered to have been a qualified trust under such section 401(a) and to be exempt from taxation under such section 501(a), for the period beginning July 1, 1957, and ending November 24, 1958, but only if it is shown to the satisfaction of the Secretary of the Treasury or his delegate that the trust has not in this period been operated in a manner which would jeopardize the interest of its beneficiaries.

Slate, tile, and
roofing industry of
N.Y. City.

26 USC 401, 501.

Approved June 27, 1961.

Public Law 87-60

AN ACT

To provide that the authorized strength of the Metropolitan Police force of the District of Columbia shall be not less than three thousand officers and members.

June 27, 1961
[H. R. 7218]

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the last sentence of paragraph (3) of the first section of the Act entitled "An Act relating to the Metropolitan Police of the District of Columbia", approved February 28, 1901 (D.C. Code, sec. 4-106), is amended by striking out "two thousand five hundred officers and members" and inserting in lieu thereof "three thousand officers and members".

D. C. Police
force, increase.

70 Stat. 148.

Approved June 27, 1961.