(3) Lower Peoples Creek (Ereaux) unit, located in the northeast corner of the Fort Belknap Reservation in townships 30 and 31, range 26 east, P.M.M., about 21 airline miles from the Fort Belknap agency headquarters.

The transferees shall thereafter have sole responsibility for the care, operation, and maintenance of the irrigation works of the units, and the United States shall have no responsibility therefor. The transfer of each unit shall be made in such form and under such conditions as the Secretary deems adequate to protect the interests of each landowner served by the unit, and shall include the rights-of-way for canals, laterals, and other project works that are transferred.

Conditions.

Cancellation of charges.

SEC. 2. The Secretary of the Interior is authorized to cancel all accrued operation and maintenance charges at the time a transfer authorized by section 1 of this Act is made.

Approved September 14, 1961.

Public Law 87-238

September 14, 1961
[H. R. 256]

AN ACT

To amend the District of Columbia Alcoholic Beverage Control Act.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That section 23(c) of the District of Columbia Alcoholic Beverage Control Act, as amended (48 Stat. 332; sec. 25–124(c), D.C. Code), is hereby repealed.

District of Columbia Alcoholic Beverage Control Act, amendment. 48 Stat. 654; 72 Stat. 418.

SEC. 2. Section 23(d) of the District of Columbia Alcoholic Beverage Control Act, as amended (48 Stat. 332; sec. 25–124(d), D.C. Code), is renumbered as section "23(c)" and as so renumbered is amended to read as follows:

"(c) Said taxes shall be collected and paid in the following manner:

Taxes. Collection and payment.

"(1) Each holder of a manufacturer's or wholesaler's license shall, on or before the tenth day of each month, furnish to the Commissioners or their designated agent on a form to be prescribed by the Commissioners, a statement under oath showing the quantity of beverage subject to taxation hereunder sold by him during the preceding calendar month and shall, on or before the fifteenth day of each month, pay to the Commissioners or their designated agent the tax hereby imposed upon the quantity of beverages subject to taxation hereunder sold by him during the preceding calendar month.

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"(2) No licensee holding a retailer's license shall transport or cause to be transported into the District of Columbia any beverages subject to taxation hereunder other than the regular stock on hand in a passenger carrying marine vessel operating in and beyond the District of Columbia, or a club car or a dining car on a railroad operating in and beyond the District of Columbia, for which a retailer's license, class C or D, has been issued under this Act, unless such licensee has first obtained a permit so to do from the Alcoholic Beverage Control Board. No such permit shall issue until the tax imposed by this section shall have been paid for the beverages for which the permit is requested. Such permit shall specifically set forth the quantity, character, and brand or trade name of the beverage to be transported and the names and addresses of the seller and of the purchaser. Such permit shall accompany such beverages during transportation in the District of Columbia to the licensed premises of such retail licensee and shall be exhibited upon the demand of any police officer or duly

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authorized inspector of the Board. Such permit shall, immediately upon receipt of the beverage by the retail licensee, be marked 'canceled' and retained by him.

Regulatory authority.

"(3) The Commissioners are authorized and empowered to prescribe by regulation such other methods or devices or both for the assessment, evidencing of payment, and collection of the taxes imposed by this section in addition to or in lieu of the method hereinbefore set forth whenever in their judgment such action is necessary to prevent frauds or evasions."

SEC. 3. Sections 23(e), 23(f), 23(i), and 23(j) of the District of Columbia Alcoholic Beverage Control Act, as amended (48 Stat. 332; secs. 25–124(e), 25–124(f), 25–124(i), and 23(j), D.C. Code), are repealed, and sections 23(g) and 23(h) of said Act are renumbered as "23(d)" and "23(e)", respectively.

49 Stat. 901.

SEC. 4. Section 23(k) of the District of Columbia Alcoholic Beverage Control Act, as amended (48 Stat. 332; sec. 25–124(k), D.C. Code), is renumbered as "23(f)" and as so renumbered is amended as follows:

By striking the words "of subsection (a), (c), (e), and (i)," from the first sentence, and by amending the last sentence to read as follows: "Each holder of such a license shall, on or before the tenth day of each month, forward to the Board on a form to be prescribed by the Commissioners, a statement under oath, showing the quantity of each kind of beverage, except beer and wines, sold under such license in the District of Columbia during the preceding calendar month and such statement shall be accompanied by payment of any tax imposed under this Act upon any such beverages set forth in said report."

Monthly report.

SEC. 5. Section 23 of the District of Columbia Alcoholic Beverage Control Act (D.C. Code, sec. 25–124) is further amended by adding at the end thereof the following new subsection:

License number.

"(g) The Commissioners are authorized to require that the immediate container of each beverage subject to tax under this Act contain the license number of each licensee who sells or offers for sale such beverage. Such license number must be affixed at the time of display or sale of said spirits by the retailer. This subsection shall not apply to spirit containers of less than two ounces."

Stamps.

SEC. 6. Nothing in this Act shall be construed as requiring the payment of any further tax on beverages to which stamps have been lawfully affixed under provisions of prior law.

Redemption.

SEC. 7. The Commissioners or their designated agent are authorized to redeem any unused stamps issued under the provisions of prior law or to accept same in payment of tax shown due on a monthly return.

SEC. 8. Nothing in this Act shall be construed so as to affect the authority vested in the Board of Commissioners of the District of Columbia by Reorganization Plan Numbered 5 of 1952 (66 Stat. 824). The performance of any function vested by this Act in the Board of Commissioners or in any office or agency under the jurisdiction and control of said Board of Commissioners may be delegated by said Board of Commissioners in accordance with section 3 of such plan.

3 CFR, 1949-1953 Comp., p. 1020.

Effective date.

SEC. 9. This Act shall take effect on the first day of the calendar month beginning not less than sixty days after the date of approval of this Act.

Approved September 14, 1961.