

[CHAPTER 721]

AN ACT

To exempt State liquor-dispensing systems from the requirement of keeping certain records and rendering transcripts and summaries of entries with respect to distilled spirits.

August 20, 1937
[H. R. 7949]
[Public, No. 330]

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That section 3318 of the Revised Statutes, as amended (U. S. C., 1934 edition, Supp. II, title 26, secs. 1208 and 1209) (relating to keeping entry books with respect to distilled spirits and rendering transcripts and summaries thereof), is amended by adding at the end thereof the following new paragraph:

Internal revenue.
R. S. § 3318.
26 U. S. C., Supp.
II, §§ 1208, 1209.

"The provisions of this section shall not apply to States and Commonwealths and liquor stores operated by such States and Commonwealths that maintain and make available to inspection by internal-revenue officers such records as will enable such officers to readily trace all distilled spirits received and disposed of by them: *Provided*, That such States and Commonwealths, and the liquor stores operated by them, shall, upon the request of the Commissioner of Internal Revenue, furnish to the Commissioner such transcripts, summaries, and copies of their records as he shall require."

State liquor-dispensing systems; exemption from keeping certain records.

Provido.
Furnishing of transcripts, etc., on request.

Approved, August 20, 1937.

[CHAPTER 725]

AN ACT

To create a commission and to extend further relief to water users on United States reclamation projects and on Indian irrigation projects.

August 21, 1937
[S. 413]
[Public, No. 331]

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That there is hereby created a commission to be composed of three members appointed by the Secretary of the Interior, all of whom shall have an intimate knowledge of irrigation farming but who shall not be employees of the Bureau of Reclamation or the Bureau of Indian Affairs of the Department of the Interior, and shall have no financial interest in the matters coming under their jurisdiction. The commission is authorized and directed to investigate the financial, economic, and other conditions of the various United States and Indian reclamation projects, with particular reference to the ability of each such project to make payments of water-right charges without undue burden on the water users, district, association, or other reclamation organization liable for such charges. Such investigation shall include an examination and consideration of any statement filed with the commission, or the Department of the Interior, by any such district, association, or other reclamation organization, or the water users thereof, and, where deemed advisable by the commission and requested by such district, association, or other reclamation organization, said commission may proceed to such project and hold hearings, the proceedings of which shall be reduced to writing and filed with its reports. Said commission, after having made careful investigation and study of the financial, economic, and other conditions of the various United States and Indian reclamation projects and their probable present and future ability to meet such water-right charges, shall report to the Congress as soon as practicable, with its recommendations as to the best, most feasible, and practicable comprehensive permanent plan for such water-right payments with due consideration for the development and carrying on of the reclamation program of the United States, and having par-

United States and Indian reclamation projects.
Commission created to investigate financial, etc., conditions.

Ability to pay water right charges.

Scope of investigation.

Report and recommendations to Congress.

Appropriation authorized for expenses. *Post*, p. 764.

Personal services. 5 U. S. C. §§ 631-652; 661-674.

Extension of time for payment where conditions justify.

Sections repealed. 49 Stat. 1206, 1207.

ticularly in mind the probable ability of such water users, districts, associations, or other reclamation organizations to meet such water-right charges regularly and fully from year to year during periods of prosperity and good prices for agricultural products as well as during periods of decline in agricultural income and unsatisfactory conditions of agriculture.

SEC. 2. There is hereby authorized to be appropriated, out of any money in the Treasury not otherwise appropriated, the sum of \$30,000, which shall be available for expenditure, as the Secretary of the Interior may direct, for expenses and all necessary disbursements, including salaries, in carrying out the provisions of this Act. The commission is authorized to appoint and fix the compensation of such employees as may be necessary for carrying out its functions under this Act without regard to civil-service laws or the Classification Act of 1923, as amended.

SEC. 3. If upon investigation the commission shall find that a project, because of partial crop failure due to a water shortage or other causes beyond the control of the water users, is unable to make full payment of the construction charges becoming due and payable for the calendar year 1937, without great hardship or undue burden, the commission is hereby authorized to certify that fact to the Secretary and such certification¹, if approved by said Secretary, shall operate to grant an extension of time for the payment of such proportion of the construction charges due for the calendar year 1937 as the commission considers just and equitable, the proportion of the charges so extended to be paid at such time as the Secretary may determine.

SEC. 4. Sections 1 and 2 of the Act approved April 14, 1936 (Public, Numbered 519, Seventy-fourth Congress), are hereby repealed.

Approved, August 21, 1937.

[CHAPTER 726]

AN ACT

August 21, 1937
[S. 1551]
[Public, No. 332]

To amend section 24 of the Judicial Code, as amended, with respect to the jurisdiction of the district courts of the United States over suits relating to the collection of State taxes.

Judicial Code, amendment. United States district courts. Jurisdiction over suits relating to State tax assessment. 36 Stat. 1091. 28 U. S. C. § 41.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the first paragraph of section 24 of the Judicial Code, as amended, is amended by adding at the end thereof the following: "Notwithstanding the foregoing provisions of this paragraph, no district court shall have jurisdiction of any suit to enjoin, suspend, or restrain the assessment, levy, or collection of any tax imposed by or pursuant to the laws of any State where a plain, speedy, and efficient remedy may be had at law or in equity in the courts of such State."

Pending suits not affected.

SEC. 2. The provisions of this Act shall not affect suits commenced in the district courts, either originally or by removal, prior to its passage; and all such suits shall be continued, proceedings therein had, appeals therein taken, and judgments therein rendered, in the same manner and with the same effect as if this Act had not been passed.

Approved, August 21, 1937.

¹ So in original.