

of the Department of the Treasury designated by the Secretary of the Treasury."

SEC. 3. Subsection (c) of such section is amended to read:

"(c) All expenses (including travel, per diem or subsistence, and salaries of officers or employees of the United States) in connection with the destruction provided for in subsection (a) of this section and the supervision of the relabeling or other action authorized under the provisions of subsection (b) of this section, the amount of such expenses to be determined in accordance with regulations, and all expenses in connection with the storage, cartage, or labor with respect to any article refused admission under subsection (a) of this section, shall be paid by the owner or consignee and, in default of such payment, shall constitute a lien against any future importations made by such owner or consignee."

Approved October 18, 1949.

[CHAPTER 697]

AN ACT

To enable the Secretary of Agriculture to extend financial assistance to homestead entrymen, and for other purposes.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the Secretary of Agriculture is authorized to make a loan or loans for any purpose authorized by and in accordance with the terms of the Bankhead-Jones Farm Tenant Act, as amended, or the Act of August 28, 1937, as amended, to any person eligible for assistance under said Acts who has made or makes a homestead entry on public land or who has contracted for or contracts for the purchase of other land of the United States in a reclamation project pursuant to the applicable provisions of the homestead and reclamation laws. Any such loans required by the Secretary of Agriculture or by law to be secured by a real-estate mortgage may be secured by a mortgage contract which shall create a lien against the land in favor of the United States acting through the Secretary of Agriculture and any patent thereafter issued shall recite the existence of such lien. The first installment for the repayment of any such loan or any other loan made under the Bankhead-Jones Farm Tenant Act, as amended, or the Act of August 28, 1937, as amended, to the owner of a newly irrigated farm in a reclamation project, may be deferred for a period of not to exceed two years from the date of the first advance under such loan.

SEC. 2. Any entry or purchase contract land with respect to which a loan is made under the authority of this Act shall be subject to cancellation by the Secretary of the Interior as provided by existing law or upon request of the Secretary of Agriculture whenever default occurs in the terms, conditions, covenants, or obligations contained in the mortgage. After cancellation or relinquishment of an entry or purchase contract, land on which there is a mortgage lien, pursuant to the provisions of this Act, shall thereafter, except as hereinafter provided, only be open to entry or resale to persons eligible for both an original entry or purchase contract and an original loan. Such entry or resale shall be subject to the outstanding balance of any amounts due the United States with respect to such land or such portion thereof as may be determined by the Secretary of Agriculture and the Secretary of the Interior, or their delegates, to be within the entryman's or purchaser's ability to pay on the basis of the long-time earning capacity of the land. If no entry or purchase is made within one year after the cancellation or relinquishment of a prior entry or purchase of land on which there is such a mortgage lien, the

52 Stat. 1058.
21 U. S. C. § 381 (c).
Expenses.

Ante, p. 882.

Ante, p. 882.

Lien.

October 19, 1949
[H. R. 2514]
[Public Law 361]

Homestead entrymen.
Financial assistance.

50 Stat. 522, 881.
7 U. S. C. §§ 1000-1029, 343f, 343g; Supp. II, § 1001 *et seq.*

Mortgage contract.

Repayment.

Cancellation of contract.

Resale.

Disposition of land by Secretary of Agriculture.

50 Stat. 530.
7 U. S. C. § 1017;
Supp. II, § 1017 note.
Ante, p. 144.

land shall be disposed of by the Secretary of Agriculture on terms consistent with the provisions of section 43 of the Bankhead-Jones Farm Tenant Act, as amended, for the satisfaction of the indebtedness secured by the mortgage, subject, however, to other outstanding charges on the land due the United States, and the purchaser of such land shall be entitled to the issuance of patent or deed upon the completion of all requirements with respect to the payment of such charges.

Approved October 19, 1949.

[CHAPTER 698]

AN ACT

October 19, 1949
[H. R. 86]
[Public Law 362]

To amend the Civil Service Retirement Act so as to make such Act applicable to the officers and employees of the Columbia Institution for the Deaf.

Civil Service Retirement Act, amendments.

46 Stat. 470.
5 U. S. C., Supp. II, § 593 (a).
Ante, p. 621.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That subsection (a) of section 3 of the Civil Service Retirement Act, approved May 29, 1930, as amended (U. S. C., title 5, section 693 (a)), is amended by inserting before the colon preceding the first proviso thereof a comma and the following: "and to all officers and employees of the Columbia Institution for the Deaf".

46 Stat. 472.
5 U. S. C. § 707;
Supp. II, § 707.
Ante, p. 476.

SEC. 2. The first paragraph of section 5 of such Act is amended by inserting after "or the legislative branch of the Government" a comma and "and periods of service as an officer or employee of the Columbia Institution for the Deaf".

46 Stat. 475.
5 U. S. C., Supp. II, § 736b.
Ante, pp. 266, 476.

SEC. 3. Any service rendered prior to the effective date of this Act as an officer or employee of the Columbia Institution for the Deaf shall be considered creditable service for the purposes of section 9 of such Act.

Approved October 19, 1949.

[CHAPTER 699]

AN ACT

October 19, 1949
[H. R. 195]
[Public Law 363]

To assist States in collecting sales and use taxes on cigarettes.

Cigarette State sales and use tax.

"Person."

"Disposing of."

"Cigarette."

"Licensed distributor."

"Use."

"Tobacco tax administrator."

Monthly memorandum.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That as used in this Act the term—

(a) "person" means any individual, partnership, corporation, or association;

(b) "disposing of" means any transfer for profit;

(c) "cigarette" means any roll for smoking made wholly or in part of tobacco, irrespective of size or shape and whether or not such tobacco is flavored, adulterated, or mixed with any other ingredient, the wrapper or cover of which is made of paper or any other substance or material except tobacco;

(d) "licensed distributor" means any person authorized by State statute or regulation to distribute cigarettes at wholesale or retail;

(e) "use", in addition to its ordinary meaning, means the consumption, storage, handling, or disposal of cigarettes;

(f) "tobacco tax administrator" means the State official duly authorized to administer the cigarette tax law of a State.

SEC. 2. Any person selling or disposing of cigarettes in interstate commerce whereby such cigarettes are shipped to other than a distributor licensed by or located in a State taxing the sale or use of cigarettes shall, not later than the 10th day of each month, forward