

United States relating to narcotic drugs and marihuana, the Secretary of the Treasury is empowered to administer oaths and affirmations, subpoena witnesses, compel their attendance, take evidence, and require the production of any records (including books, papers, documents, and tangible things which constitute or contain evidence) which the Secretary of the Treasury finds relevant or material to the investigation. The attendance of witnesses and the production of records may be required from any place in any State or in any Territory or other place subject to the jurisdiction of the United States at any designated place of hearing: *Provided*, That a witness shall not be required to appear at any hearing distant more than one hundred miles from the place where he was served with subpoena. Witnesses summoned by the Secretary of the Treasury shall be paid the same fees and mileage that are paid witnesses in the courts of the United States.

Witness fees.

SEC. 2. A subpoena of the Secretary of the Treasury may be served by any person designated in the subpoena to serve it. Service upon a natural person may be made by personal delivery of the subpoena to him. Service may be made upon a domestic or foreign corporation or upon a partnership or other unincorporated association which is subject to suit under a common name, by delivering the subpoena to an officer, a managing or general agent, or to any other agent authorized by appointment or by law to receive service of process. The affidavit of the person serving the subpoena entered on a true copy thereof by the person serving it shall be proof of service.

SEC. 3. In case of contumacy by, or refusal to obey a subpoena issued to, any person, the Secretary of the Treasury may invoke the aid of any court of the United States within the jurisdiction of which the investigation is carried on or of which the subpoenaed person is an inhabitant, carries on business or may be found, to compel compliance with the subpoena of the Secretary of the Treasury. The court may issue an order requiring the subpoenaed person to appear before the Secretary of the Treasury there to produce records, if so ordered, or to give testimony touching the matter under investigation. Any failure to obey the order of the court may be punished by the court as a contempt thereof. All process in any such case may be served in the judicial district whereof the subpoenaed person is an inhabitant or wherever he may be found.

Approved August 11, 1955.

Public Law 363

CHAPTER 801

AN ACT

To amend the Internal Revenue Code of 1954 to provide for refund or credit of internal revenue taxes and customs duties paid on distilled spirits and wines lost, rendered unmarketable, or condemned by health authorities as a result of the hurricanes of 1954.

August 11, 1955
[H.R. 5249]

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the Secretary of the Treasury is authorized and directed to make refund, or allow credit in the case of a distiller, winemaker, or rectifier if he so elects, in the amount of the internal revenue tax and customs duties paid on distilled spirits and wines previously withdrawn, and lost or rendered unmarketable or condemned by a duly authorized health official of the United States or of a State by reason of the hurricanes of 1954 while such spirits or wines were in the possession of (1) the person originally paying such tax, or such tax and duty, on such spirits or

Spirits and wines
lost in 1954 hurri-
canes.
Tax refunds.

wines, (2) rectifier for rectification or for bottling, or which have been used in the process of rectification, under Government supervision as provided by law and regulations, or (3) a wholesale or retail liquor dealer, all hereinafter referred to as the possessor or possessors. The refunds and credits authorized by this Act may be made to (1) any of the possessors, except a retail liquor dealer, or (2) to any distiller, winemaker, rectifier, importer, or wholesale liquor dealer who replaced for the possessor the full equivalent of the distilled spirits or wines so lost or rendered unmarketable or condemned, without compensation, remuneration, payment, or credit of any kind in respect of the tax, or tax and duty, on such spirits or wines. A claim for the amount of such tax, or such tax and duty, shall be filed with the Secretary of the Treasury within ninety days from the date of enactment of this Act. The claimant shall furnish proof to the Secretary's satisfaction that (1) the internal revenue tax on such spirits or wines, or the tax and duty if imported, was fully paid, (2) such spirits or wines were lost or rendered unmarketable or condemned by a duly authorized health official of the United States or of a State, (3) the claimant was not indemnified by any valid claim of insurance or otherwise against loss of the tax, or tax and duty, paid on the spirits or wines, and (4) in those cases where applicable, that the claimant has had replaced for the possessor the full equivalent of the spirits or wines so lost or rendered unmarketable or condemned, without compensation, remuneration, payment, or credit of any kind in respect of the tax, or tax and duty, on such spirits or wines.

Destruction after
refund or credit.

(b) When the Secretary, pursuant to this Act, makes refund, or allows credit, in the amount of the tax, or tax and duty, on spirits or wines rendered unmarketable or condemned by a duly authorized health official, such spirits or wines shall be destroyed under the supervision of the Secretary or his delegate, unless such spirits or wines were, prior to the enactment of this Act, destroyed under the supervision or observation of the Secretary or his delegate.

Issuance of
stamps.

(c) Where credit is allowed to a distiller, winemaker, or rectifier for the internal revenue tax previously paid as aforesaid, the Secretary is authorized and directed to provide for the issuance of stamps to cover the tax on distilled spirits or wines subsequently withdrawn or rectified to the extent of the credit so allowed.

Rules and regu-
lations.

(d) The Secretary is authorized to prescribe such rules and regulations as may be necessary to carry out the provisions of this Act.

Approved August 11, 1955.

Public Law 364

CHAPTER 802

AN ACT

August 11, 1955
[H.R. 7289]

To authorize the States to organize and maintain State Defense Forces, and for other purposes.

State defense
forces.
64 Stat. 1072.
32 USC 194.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That section 61 of the National Defense Act, as amended (39 Stat. 198), is amended by adding the following subsection:

“(b) In addition to the Army National Guard and Air National Guard heretofore authorized by this Act, the States may, as provided by the laws of such State, organize and maintain State defense forces. State defense forces established under this section may not be called, ordered, or in any manner drafted, as such, into the Armed Forces of the United States. State defense forces may be used within their respective State borders as deemed necessary by the chief executive