72d CONGRESS. SESS. I. CHS. 207-209. JUNE 6, 1932.

[CHAPTER 207.]

AN ACT

To authorize transfer of the abandoned Indian-school site and building at Zeba, Michigan, to the L'Anse Band of Lake Superior Indians.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the Secretary United States of America in Congress assembled, That the Secretary D'Anse Band of Lake of the Interior be, and he is hereby, authorized to convey by deed, Abandoned Indian without cost, to the L'Anse Band of Lake Superior Indians for Mich., transferred to. community meetings and other like purposes, the abandoned Indianschool site and improvements thereon located at Zeba, Michigan, embracing approximately three-fourths of an acre of land within the east half of southeast quarter of southwest quarter of northwest quarter of section 19, township 51 north, range 32 west, Michigan meridian: *Provided*, That said conveyance shall be made to three members of the band duly elected by said Indians as trustees for the tees. band and their successors in office.

Approved, June 6, 1932.

[CHAPTER 208.]

AN ACT

To authorize the exchange of a part of the Rapid City Indian School land for a part of the Pennington County Poor Farm, South Dakota.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the Secretary of the Interior be, and he is hereby, authorized to exchange, under such rules and regulations as he may prescribe, an irregular tract portion of Pennington of eighty-four and four-tenths acres, more or less, of the Rapid City, S. Dak. Exchange of part of Indian school land for County Poor Farm, au-Indian School land, located in the northwest quarter section 3, town-ship 1 north, range 7 east of the Black Hills meridian, South Dakota, for thirty-eight and nine one-hundredths acres, more or less, of the Pennington County Poor Farm, in the adjoining north half of the southwest quarter of the same section, including all improvements thereon; transfer of title to the Indian School reserve land to be accomplished by deed.

Approved, June 6, 1932.

[CHAPTER 209.]

AN ACT

To provide revenue, equalize taxation, and for other purposes:

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That this Act, divided into titles and sections according to the following Table of Contents, may be cited as the "Revenue Act of 1932":

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TITLE I-INCOME TAX

SUBTITLE A-INTRODUCTORY PROVISIONS

Sec. 1. Application of title.
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PART I-RATES OF TAX

Sec. 11. Normal tax on individuals. Sec. 12. Surtax on individuals. Sec. 13. Tax on corporations. Sec. 14. Taxable period embracing years with different laws.

June 6, 1932. [H. R. 208.] [Public, No. 152.]

L'Anse Band of Lake

Proviso. Conveyance to trus-

June 6, 1932. [H. R. 9254.] [Public, No. 153.]

Title transfer by deed.

June 6, 1932. [H. R. 10236. [Public, No. 154.]

REVENUE ACT OF 1932.

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