

59 Stat. 463.  
21 U. S. C. § 357.

SEC. 3. The heading of section 507 of such Act, as amended, is amended by inserting "OR STREPTOMYCIN" after "PENICILLIN"; and the first sentence of subsection (a) of such section 507 is amended by inserting "or streptomycin" after "penicillin".

Approved March 10, 1947.

[CHAPTER 17]

AN ACT

To continue in effect certain war excise tax rates, and for other purposes.

March 11, 1947  
[H. R. 1030]

[Public Law 17]

Excise Tax Act of  
1947.

*Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled,* That this Act may be cited as the "Excise Tax Act of 1947".

58 Stat. 61.  
26 U. S. C. § 1650.

SEC. 2. Section 1650 of the Internal Revenue Code (war tax rates of certain miscellaneous taxes) is hereby amended by striking out "and ending on the first day of the first month which begins six months or more after the date of the termination of hostilities in the present war".

Repeals.  
58 Stat. 63.  
26 U. S. C. §§ 1654,  
1655.

SEC. 3. Sections 1654 (termination of retail tax on luggage, etc.) and 1655 (definition of "date of the termination of hostilities in the present war") of such Code are hereby repealed.

59 Stat. 576.  
26 U. S. C. § 1659.

SEC. 4. Section 1659 of such Code is hereby amended to read as follows:

"SEC. 1659. DEFINITION OF 'RATE REDUCTION DATE'.

"For the purposes of this chapter the term 'rate reduction date' means such date as the Congress shall by law prescribe."

58 Stat. 63.  
26 U. S. C. § 1650  
note.

SEC. 5. Section 302 (b) (2) of the Revenue Act of 1943 (period applicable to increase of tax with respect to billiard and pool tables and bowling alleys) is hereby amended by striking out "and continuing through June 30 next following the first day of the first month which begins six months or more after the date of the termination of hostilities in the present war (as defined in Chapter 9A of the Internal Revenue Code)".

58 Stat. 61.  
26 U. S. C. § 1650  
*et seq.*

58 Stat. 68.  
26 U. S. C. § 3250  
note.

SEC. 6. Section 309 (b) of the Revenue Act of 1943 (relating to draw-back on distilled spirits) is hereby amended by striking out "and ending on the first day of the first month which begins six months or more after the date of the termination of hostilities in the present war".

55 Stat. 718.  
26 U. S. C. § 2401.

SEC. 7. (a) Section 2401 of the Internal Revenue Code (relating to the tax on furs) is hereby amended by inserting after the words "chief value" a comma and the following: "but only if such value is more than three times the value of the next most valuable component material".

Applicability.

(b) The amendment made by subsection (a) shall apply in the case of articles sold on or after the first day of the first month which begins more than twenty days after the date of the enactment of this Act.

55 Stat. 721.  
26 U. S. C. § 3469 (a).

SEC. 8. (a) Section 3469 (a) of the Internal Revenue Code (relating to the tax on transportation of persons) is hereby amended by inserting after the first sentence two new sentences to read as follows: "The tax shall not apply with respect to transportation any part of which is outside the northern portion of the Western Hemisphere, except with respect to any part of such transportation which is from any port or station within the United States, Canada, or Mexico to any other port or station within the United States, Canada, or Mexico. For the purposes of this section, the words 'northern portion of the Western Hemisphere' mean the area lying west of the thirtieth meridian west of Greenwich, east of the International Date Line, and north of the equator, but not including any country of South America."

"Northern portion  
of the Western Hemisphere."

(b) The amendment made by subsection (a) shall apply to amounts paid on or after the first day of the first month which begins more than twenty days after the date of the enactment of this Act for transportation on or after such first day.

(c) Effective with respect to tickets sold or issued on or after the first day of the first month which begins more than twenty days after the date of the enactment of this Act, section 1806 of the Internal Revenue Code (relating to stamp tax on passage tickets) is hereby repealed.

Approved March 11, 1947.

[CHAPTER 18]

AN ACT

To authorize the Secretary of the Navy to convey to American Telephone and Telegraph Company an easement for communication purposes in certain lands situated in Virginia and Maryland.

*Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled,* That the Secretary of the Navy is hereby authorized to grant, subject to such terms and conditions as he may prescribe, to American Telephone and Telegraph Company of Virginia, a corporation, an easement for the installation, maintenance, operation, replacement, and removal of underground communication systems consisting of cables, wires, conduits, manholes, drains and splicing boxes, surface testing terminals, repeaters, markers, and other appurtenances as the said corporation may from time to time require (a) upon, under, and across the following parcels of land within the boundaries of the United States Naval Proving Grounds, King George County, Virginia, the metes and bounds descriptions of which are on file in the Navy Department:

(1) a strip of land sixteen and five-tenths feet in width and approximately five thousand six hundred and sixteen feet in length extending from the westerly boundary of said naval reservation to the Potomac River, north of and adjacent to United States Highway Numbered 301;

(2) a strip of land sixteen and five-tenths feet in width and approximately four hundred and twenty feet in length connecting with the aforesaid strip of land and running northeasterly to the Potomac River;

(3) a piece or parcel of land containing approximately one hundred sixteen and three hundred and seventy-five one-thousandths square feet for an auxiliary repeater station site; and (b) upon, under, and across the railroad right-of-way of the United States of America between Fredericksburg and Dahlgren, King George County, Virginia, at station 1450 plus 57 of said railroad station system, the metes and bounds description of which is on file in the Navy Department.

SEC. 2. The Secretary of the Navy is further authorized to grant, subject to such terms and conditions as he may prescribe, to American Telephone and Telegraph Company of Baltimore City, a corporation, an easement for the purposes contained in section 1 of this Act, upon, under, and across the railroad right-of-way of the United States of America between Indian Head and White Plains, Charles County, Maryland, at a point in said right-of-way two thousand four hundred and thirty-one feet distant along the railroad centerline from the point of switch with the main line of the Pope Creek Branch of the Baltimore and Washington Railroad, the metes and bounds description of which is on file in the Navy Department.

Approved March 21, 1947.

Applicability.

Repeal.

53 Stat. 199.  
26 U. S. C. § 1806.

March 21, 1947  
[S. 220]  
[Public Law 18]

American Telephone  
and Telegraph Com-  
pany of Virginia.  
Conveyance.

American Telephone  
and Telegraph Com-  
pany of Baltimore  
City.  
Conveyance.