

SEC. 2. That, notwithstanding any provision of the copyright laws and regulations with respect to publications in the public domain, Cannon's Procedure in the House of Representatives shall be subject to copyright by the author thereof.

Approved July 7, 1952.

Public Law 464

CHAPTER 587

July 8, 1952
[H. R. 3554]

AN ACT

To amend the Agricultural Adjustment Act of 1938, as amended.

52 Stat. 38.

Tobacco.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That (a) section 301 (b) (3) (C) of the Agricultural Adjustment Act of 1938, as amended (7 U. S. C., sec. 1301 (b) (3) (C)), is amended to read as follows:

“(C) ‘Carry-over’ of tobacco for any marketing year shall be the quantity of such tobacco on hand in the United States at the beginning of such marketing year (or on January 1 of such marketing year in the case of Maryland tobacco), which was produced in the United States prior to the beginning of the calendar year in which such marketing year begins, except that in the case of cigar-filler and cigar-binder tobacco the quantity of type 46 on hand and theretofore produced in the United States during such calendar year shall also be included.”

(b) Section 301 (b) (16) (B) of such Act, as amended (7 U. S. C., sec. 1301 (b) (16) (B)), is amended by inserting immediately after “at the beginning of such marketing year” the following: “(or on January 1 of such marketing year in the case of Maryland tobacco)”.

Approved July 8, 1952.

Public Law 465

CHAPTER 588

July 8, 1952
[H. R. 7345]

AN ACT

To exclude from gross income the proceeds of certain sports programs conducted for the benefit of the American National Red Cross, and for other purposes.

Red Cross,
Sports' benefits.
53 Stat. 10.
26 USC 22 (b).

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That section 22 (b) of the Internal Revenue Code (relating to exclusions from gross income) is amended by adding at the end thereof the following new paragraph:

“(16) SPORTS PROGRAMS CONDUCTED FOR THE AMERICAN NATIONAL RED CROSS.—In the case of a taxpayer which is a corporation primarily engaged in the furnishing of sports programs, amounts received as proceeds from a sports program conducted by the taxpayer if—

“(A) the taxpayer agrees in writing with the American National Red Cross to conduct such sports program exclusively for the benefit of the American National Red Cross;

“(B) the taxpayer turns over to the American National Red Cross the proceeds from such sports program, minus the expenses paid or incurred by the taxpayer (i) which would not have been so paid or incurred but for such sports program, and (ii) which would be allowable as deductions under section 23 (a) (1) (A) but for the last sentence thereof; and

53 Stat. 12.
26 USC 23.
Infra.

“(C) the facilities used for such program are not regularly used during the taxable year for the conduct of sports programs to which this paragraph applies.

As used in this paragraph, the term ‘proceeds from such sports program’ includes all amounts paid for admission to the sports program, plus all proceeds received by the taxpayer from such program or activities carried on in connection therewith.”

SEC. 2. Section 23 (a) (1) (A) of the Internal Revenue Code (relating to the deduction of trade or business expenses from gross income) is amended by adding at the end thereof the following new sentence: “In the case of any sports program conducted for the benefit of the American National Red Cross, expenses described in section 22 (b) (16) (B) shall be allowable under this subparagraph only to the extent that such expenses exceed the amount excluded from gross income by section 22 (b) (16).”

SEC. 3. The amendments made by the first section and section 2 of this Act shall apply only with respect to sports programs conducted after the date of the enactment of this Act under agreements entered into after such date.

SEC. 4. (a) Section 23 (o) of the Internal Revenue Code (relating to deductions by individuals for charitable contributions) is hereby amended by striking out “15 per centum” and inserting in lieu thereof “20 per centum”.

(b) Section 120 of the Internal Revenue Code (relating to unlimited deduction for charitable and other contributions) is hereby amended by striking out “15 per centum” and inserting in lieu thereof “20 per centum”.

(c) The amendments made by this section shall apply only with respect to taxable years beginning after December 31, 1951.

Approved July 8, 1952.

53 Stat. 12.
26 USC 23.

Supra.

Applicability.

Tax deduction.
53 Stat. 56.
26 USC 120.

Public Law 466

CHAPTER 590

AN ACT

To amend the Act of June 23, 1949, as amended, with respect to the accumulated balances on telephone and telegraph accounts of Members of the House of Representatives.

July 8, 1952
[H. R. 8499]

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That paragraphs (1) and (2) of section 2 of the Act entitled “An Act relating to telephone and telegraph service and clerk hire for Members of the House of Representatives”, approved June 23, 1949, as amended, are each amended by striking out the words “fiscal year” and inserting in lieu thereof the words “term of office of such Member in which such month occurs”.

House of Representatives.
Telephone and telegraph service.
65 Stat. 47.
2 USC 46g.

SEC. 2. The amendments made by this Act shall take effect as of July 1, 1951.

Approved July 8, 1952.

Public Law 467

CHAPTER 591

AN ACT

To authorize the loan of certain naval patrol-type vessels to the Government of Japan.

July 8, 1952
[H. R. 8222]

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the President

Japan.
Loan of naval vessels.