Public Law 457

CHAPTER 114

To designate the lake created by Buford Dam in the State of Georgia as "Lake Sidney Lanier".

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the lake created by the Buford Dam, now being constructed on the Chattahoochee River about thirty-five miles northeast of Atlanta, Georgia, shall be known and designated as Lake Sidney Lanier in honor of the late Sidney Lanier, author of the poem "Song of the Chattahoochee". Any law, regulation, document, or record of the United States in which such lake is referred to under any other name or designation, shall be held to refer to such lake as Lake Sidney Lanier.

Approved March 29, 1956.

Public Law 458

CHAPTER 115

AN ACT

To provide a one-year extension of the existing corporate normal-tax rate and of certain excise-tax rates.

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 "Tax Rate Extension Act of 1956".

SEC. 2. ONE-YEAR EXTENSION OF CORPORATE NORMAL-TAX RATE.

Section 11 (b) (relating to corporate normal tax), section 821 (a) (1) (A) (relating to mutual insurance companies other than interinsurers), and section 821 (b) (1) (relating to interinsurers) of the Internal Revenue Code of 1954 are amended as follows:

(1) By striking out "April 1, 1950" each place it appears and inserting in lieu thereof "April 1, 1957";

(2) By striking out "April 1, 1956" each place it appears and inserting in lieu thereof "April 1, 1957";

(3) By striking out "March 31, 1950" each place it appears and inserting in lieu thereof "March 31, 1957";

(4) By striking out "March 31, 1956" each place it appears and inserting in lieu thereof "March 31, 1957".

SEC. 3. ONE-YEAR EXTENSION OF CERTAIN EXCISE TAX RATES.

(a) EXTENSION OF RATES.—The following provisions of the Internal Revenue Code of 1954 are amended by striking out "April 1, 1956" each place it appears and inserting in lieu thereof "April 1, 1957"—

(1) Section 4041 (c) (relating to special fuels);

(2) section 4061 (relating to motor vehicles);

(3) section 4081 (relating to gasoline);

(4) section 5001 (a) (1) (relating to distilled spirits);

(5) section 5001 (a) (3) (relating to imported perfumes containing distilled spirits);

(6) section 5022 (relating to cordials and liqueurs containing wine);

(7) section 5041 (b) (relating to wines);

(8) section 5051 (a) (relating to beer); and

(9) section 5701 (c) (1) (relating to cigarettes).

(b) TECHNICAL AMENDMENTS.—The following provisions of the Internal Revenue Code of 1954 are amended as follows:

(1) Section 5063 (relating to floor stocks refunds on distilled