

Those parts of tracts "R" and "S" which lie west of the right-of-way of State Road Numbered 29, and lots 1 to 9, inclusive, of block 40, in Everglades City, Florida, comprising 18.98, 1.32, and 3.17 acres, respectively, as shown on N.P.S. Map No. EVE-NP-E-1, dated June 23, 1959, of Everglades City, Florida; and not to exceed 15 acres of submerged lands lying adjacent to said tracts "R" and "S", if such additional lands are considered necessary by the Secretary of the Interior to permit full utilization of the lands above described;

and, in exchange for such parcels of land, to convey to the owner or owners thereof all right, title, and interest of the United States in and to the following described parcels of land within the Everglades National Park:

Tract "L" and block 34, comprising 9.09 and 1.65 acres, respectively, lying in or in the vicinity of Everglades City, Florida.

SEC. 2. All lands and submerged lands title to which is accepted by the Secretary of the Interior pursuant to the provisions of this Act shall, upon the acceptance of title thereto, become parts of the Everglades National Park and shall be subject to all laws and regulations applicable thereto.

Approved September 14, 1959.

Public Law 86-270

JOINT RESOLUTION

September 14, 1959
[H. J. Res. 281]

Authorizing and requesting the President to issue a proclamation with respect to the 1959 Pacific Festival, and for other purposes.

Pacific Festival,
1959.

Resolved by the Senate and House of Representatives of the United States of America in Congress assembled, That the President is authorized and requested to issue a proclamation inviting foreign nations to participate in the 1959 Pacific Festival which is being held at San Francisco, California, from September 18, 1959, to September 27, 1959, inclusive.

Approved September 14, 1959.

Public Law 86-271

AN ACT

September 14, 1959
[S. 1221]

To amend the Act authorizing the Crooked River Federal reclamation project, Oregon, in order to increase the capacity of certain project features for future irrigation of additional lands.

Crooked River
Federal reclamation
project.
Capacity in-
crease.
43 USC 615f.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That section 1 of the Act entitled "An Act to authorize construction by the Secretary of the Interior of the Crooked River Federal reclamation project, Oregon," approved August 6, 1956 (70 Stat. 1058), is amended by adding to that section the following: "The Secretary of the Interior is hereby authorized to construct extra capacity in the canal below said reservoir and pumping plants located on the canal for the future irrigation of approximately three thousand acres of land, in addition to the presently proposed development, and to recognize the cost of providing such extra capacity as a deferred obligation to be paid under arrangements to be made at such time as the additional area may be brought into the project."

SEC. 2. There are hereby authorized to be appropriated such sums, in addition to the sum of \$6,339,000 authorized to be appropriated for the Crooked River Federal reclamation project in section 5 of the Act of August 6, 1956 (70 Stat. 1058), as may be required to carry out the purposes of this Act.

Approved September 14, 1959.

Appropriation.

43 USC 615j.

Public Law 86-272

AN ACT

Relating to the power of the States to impose net income taxes on income derived from interstate commerce, and authorizing studies by congressional committees of matters pertaining thereto.

September 14, 1959
[S. 2524]

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

Taxes.
Income derived
from interstate
commerce.

TITLE I—IMPOSITION OF MINIMUM STANDARD

SEC. 101. (a) No State, or political subdivision thereof, shall have power to impose, for any taxable year ending after the date of the enactment of this Act, a net income tax on the income derived within such State by any person from interstate commerce if the only business activities within such State by or on behalf of such person during such taxable year are either, or both, of the following:

(1) the solicitation of orders by such person, or his representative, in such State for sales of tangible personal property, which orders are sent outside the State for approval or rejection, and, if approved, are filled by shipment or delivery from a point outside the State; and

(2) the solicitation of orders by such person, or his representative, in such State in the name of or for the benefit of a prospective customer of such person, if orders by such customer to such person to enable such customer to fill orders resulting from such solicitation are orders described in paragraph (1).

(b) The provisions of subsection (a) shall not apply to the imposition of a net income tax by any State, or political subdivision thereof, with respect to—

(1) any corporation which is incorporated under the laws of such State; or

(2) any individual who, under the laws of such State, is domiciled in, or a resident of, such State.

(c) For purposes of subsection (a), a person shall not be considered to have engaged in business activities within a State during any taxable year merely by reason of sales in such State, or the solicitation of orders for sales in such State, of tangible personal property on behalf of such person by one or more independent contractors, or by reason of the maintenance of an office in such State by one or more independent contractors whose activities on behalf of such person in such State consist solely of making sales, or soliciting orders for sales, of tangible personal property.

(d) For purposes of this section—

(1) the term "independent contractor" means a commission agent, broker, or other independent contractor who is engaged in selling, or soliciting orders for the sale of, tangible personal property for more than one principal and who holds himself out as such in the regular course of his business activities; and

(2) the term "representative" does not include an independent contractor.

Definitions.