

(b) The table of sections for such subpart B is amended by adding at the end thereof the following:

"Sec. 456. Prepaid dues income of certain membership organizations."

Applicability.

SEC. 2. The amendments made by this Act shall apply with respect to taxable years beginning after December 31, 1960.

Approved July 26, 1961.

Public Law 87-110

AN ACT

July 26, 1961
[H. R. 4591]

To continue until the close of June 30, 1962, the suspension of duties on metal scrap, and for other purposes.

Metal scrap.
Duty suspension.

74 Stat. 361. 19
USC 1001, par. 301
note.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the first sentence of section 2 of the Act of September 30, 1950 (Public Law 869, Eighty-first Congress), is hereby amended by striking out "June 30, 1961" and inserting in lieu thereof "June 30, 1962": *Provided*, That this Act shall not apply to lead scrap, lead alloy scrap, antimonial lead scrap, scrap battery lead or plates, zinc scrap, or zinc alloy scrap, or to any form of tungsten scrap, tungsten carbide scrap, or tungsten alloy scrap; or to articles of lead, lead alloy, antimonial lead, zinc, or zinc alloy, or to articles of tungsten, tungsten carbide, or tungsten alloy, imported for remanufacture by melting.

26 USC 4541.

SEC. 2. The first section of this Act shall not apply to any article provided for in section 4541 of the Internal Revenue Code of 1954.

46 Stat. 672.

SEC. 3. (a) Section 201 of the Tariff Act of 1930, as amended (19 U.S.C., sec. 1201), is amended by adding at the end thereof the following new paragraph:

Horsemeat.

"PAR. 1826. Horsemeat, fresh, chilled, or frozen, whether or not decharacterized (except horsemeat packed in immediate containers weighing with their contents less than ten pounds each)."

(b) The amendments made by this section shall apply to articles entered, or withdrawn from warehouse, for consumption, on or after the date of enactment of this Act, and to articles covered by entries or withdrawals which have not been liquidated or the liquidation of which has not become final on such date of enactment.

Approved July 26, 1961.

Public Law 87-111

AN ACT

July 26, 1961
[H. R. 5548]

To authorize the Secretary of the Interior to acquire approximately nine acres of land for addition to Cumberland Gap National Historical Park, and for other purposes.

Cumberland Gap
National Historical
Park, Ky.
Additional lands.

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 may acquire for addition to Cumberland Gap National Historical Park the following described land and interests in land, located in Bell County, Kentucky: *Provided*, That appropriated funds may not be used to pay more than one-half the cost of such acquisition.

Beginning at a concrete marker on the west boundary of Cumberland Gap National Historical Park and being on the south margin of Avondale Avenue in the city of Middlesboro, Kentucky, and also on the south bank of Davis Branch; thence along the park boundary the following courses and distances: