

## Public Law 27

## CHAPTER 46

May 8, 1951  
[S. 803]

## AN ACT

To authorize the sale of post route and rural delivery maps, opinions of the Solicitor, and transcripts of hearings before trial examiners, at rates to be determined by the Postmaster General.

Postmaster General.  
Sale of post route  
maps, etc.

*Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled,* That the Postmaster General may authorize the sale of—

- (1) post route and rural delivery maps;
- (2) opinions of the Solicitor for the Post Office Department; and
- (3) transcripts of hearings before the trial examiners for the Post Office Department;

at such rates as he determines to be fair and reasonable: *Provided,* That such shall not be sold at a price that represents more than the cost thereof.

Approved May 8, 1951.

## Public Law 28

## CHAPTER 49

May 11, 1951  
[S. J. Res. 72]

## JOINT RESOLUTION

To provide certain benefits for certain persons who shall have served in the Armed Forces of the United States on and after June 27, 1950.

Armed Forces.  
Medical and other  
benefits.

*Resolved by the Senate and House of Representatives of the United States of America in Congress assembled,* That any person who shall have served in the active service in the Armed Forces of the United States on or after June 27, 1950, and prior to such date as shall thereafter be determined by Presidential proclamation or concurrent resolution of the Congress, shall, subject to other provisions of law and Veterans Regulations administered by the Veterans' Administration, be entitled to benefits of medical, hospital, and domiciliary care, burial benefits, and they and their dependents shall be entitled to compensation or pension provided by law for persons who served during the period of World War II.

Approved May 11, 1951.

## Public Law 29

## CHAPTER 56

May 12, 1951  
[H. R. 136]

## AN ACT

Allowing the consumer of gasoline to deduct, for income-tax purposes, State taxes on gasoline imposed on the wholesaler and passed on to the consumer.

Internal Revenue  
Code, amendment.  
53 Stat. 12.  
26 U. S. C. § 23 (c)  
(3).

*Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled,* That section 23 (c) (3) of the Internal Revenue Code (relating to deduction of retail sales taxes) is hereby amended to read as follows:

“(3) GASOLINE AND RETAIL SALES TAXES.—In the case of a tax imposed by any State, Territory, District, or possession of the United States, or any political subdivision thereof, upon persons engaged in selling tangible personal property at retail, or upon persons selling gasoline or other motor vehicle fuels either at wholesale or retail, which is measured by the gross sales price or the gross receipts from the sale or which is a stated sum per