

Provisions of agreement.

SEC. 2. The agreement authorized by section 1 shall provide for the payment of rental and other consideration in such amounts and at such times and shall contain such other terms and conditions as the Administrator of General Services in his discretion shall deem to be in the best interest of the United States. The rentals and the purchase price to be paid by the United States pursuant to this Act shall not exceed \$290,000 in the aggregate.

Appropriation authorized.

SEC. 3. Payments that shall become due from the United States in pursuance of any agreement entered into under the authority of this Act shall be paid from appropriations available to the General Services Administration for the payment of rents, and such additional funds as may be necessary to provide for such payments are hereby authorized to be appropriated.

Approved July 11, 1951.

Public Law 75

CHAPTER 220

AN ACT

July 11, 1951  
[S. 1042]

To amend the Act creating the Motor Carrier Claims Commission (Public Law 880, Eightieth Congress).

62 Stat. 1222.  
49 U. S. C. § 305  
note.

Termination of Commission.

*Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled,* That the Act, approved July 2, 1948, creating the Motor Carrier Claims Commission (Public Law 880, Eightieth Congress), is amended by striking out from said Act section 13 in its entirety and by inserting in lieu thereof a new section 13 to read as follows:

“SEC. 13. The existence of the Commission shall terminate on June 30, 1953, or at such earlier time as the Commission shall have made its final report to Congress on all claims filed with it. Upon its dissolution the records of the Commission shall be delivered to the Archivist of the United States.”

Approved July 11, 1951.

Public Law 76

CHAPTER 221

JOINT RESOLUTION

July 11, 1951  
[H. J. Res. 73]

Amending chapter 26 of the Internal Revenue Code.

Internal Revenue Code amendment.  
53 Stat. 373.  
26 U. S. C. § 3170 et seq.

Storage in bonded warehouses.

*Resolved by the Senate and House of Representatives of the United States of America in Congress assembled,* That chapter 26 of the Internal Revenue Code is amended by adding at the end of subchapter E a new section designated 3183 to read as follows:

“SEC. 3183. NATIONAL EMERGENCY TRANSFERS OF DISTILLED SPIRITS.

“(a) TRANSFERS PERMITTED.—Under regulations prescribed by the Secretary, distilled spirits of any proof including alcohol (the term ‘distilled spirits’ or ‘spirits’ as hereinafter used in this section shall include alcohol) may be removed in bond in approved containers and pipelines from any registered distillery including a registered fruit distillery (such registered distillery and registered fruit distillery hereinafter referred to as ‘distillery’), internal revenue bonded warehouse, industrial alcohol plant or industrial alcohol bonded warehouse to any distillery, internal revenue bonded warehouse, industrial alcohol plant or industrial alcohol bonded warehouse for redistillation, or storage, or any other purpose deemed necessary to meet the requirements of the national defense: *Provided,* That any such distilled

spirits may be stored in approved tanks in, or constituting a part of, any internal revenue bonded warehouse or industrial alcohol bonded warehouse: *Provided further*, That any such distilled spirits removed to an industrial alcohol plant or industrial alcohol bonded warehouse may be withdrawn therefrom if of a proof of one hundred and sixty degrees or more for any tax-free purpose, or upon payment of tax for any purpose, authorized by part II of subchapter C; and any such distilled spirits removed to a distillery or internal revenue bonded warehouse may be withdrawn therefrom if of a proof of one hundred and sixty degrees or more for any tax-free purpose authorized by part II of subchapter C or for any purpose authorized in the case of like spirits produced at a distillery: *Provided further*, That any such distilled spirits, upon removal from a distillery or internal revenue bonded warehouse for transfer to an industrial alcohol plant or industrial alcohol bonded warehouse or for any tax-free purpose authorized by part II of subchapter C, shall be subject to the provisions of part II of subchapter C: *Provided further*, That when any distilled spirits are removed under the provisions of this section to a distillery, industrial alcohol plant, or industrial alcohol bonded warehouse, the tax liability of the proprietor of the distillery, internal revenue bonded warehouse, industrial alcohol plant, or industrial alcohol bonded warehouse from which the spirits are removed, and the liens on such distillery, industrial alcohol plant, or industrial alcohol bonded warehouse, shall cease; and at and from the time the distilled spirits leave the distillery, internal revenue bonded warehouse, industrial alcohol plant, or industrial alcohol bonded warehouse the tax shall be the liability of the proprietor of, and the liens shall be transferred to the premises of, the distillery, industrial alcohol plant, or industrial alcohol bonded warehouse to which the distilled spirits are transferred: *Provided further*, That when any distilled spirits are removed under the provisions of this section to an internal revenue bonded warehouse the proprietor of such warehouse shall be primarily liable for the tax on the spirits at and from the time the spirits leave the premises from which transferred: *Provided further*, That the provisions of section 2901 of the Internal Revenue Code shall apply in respect of losses of any distilled spirits transferred, or removed for transfer, under this section to a distillery or internal revenue bonded warehouse; and the provisions of section 3113 of the code shall apply in respect of losses of any distilled spirits transferred, or removed for transfer, under this section to an industrial alcohol plant or industrial alcohol bonded warehouse: *And provided further*, That sections 2836 and 2870 of the Internal Revenue Code shall not apply to the production or redistillation and removal of any such spirits; nor shall sections 2800 (a) (5) and 3250 (f) of the code apply to the redistillation or to the mingling at a distillery or an internal revenue bonded warehouse or in the course of removal, of any such spirits.

“(b) EXEMPTION FROM STATUTORY REQUIREMENTS.—The Secretary may temporarily exempt proprietors of distilleries, internal revenue bonded warehouses, industrial alcohol plants, or industrial alcohol bonded warehouses from any provision of the internal revenue laws relating to distilled spirits, except those requiring payment of the tax thereon, whenever in his judgment it may seem expedient to do so to meet the requirements of the national defense. Whenever the Secretary shall exercise the authority conferred by this subsection he may prescribe such regulations as may be necessary to accomplish the purpose which caused him to grant the exemption.

“(c) TERMINATION OF SECTION.—The authority conferred upon the Secretary by this section shall expire five years from the date of enactment of this section.”

Approved July 11, 1951.

Withdrawal from plants or warehouses.

53 Stat. 357.  
26 U. S. C. §§ 3100-3126.

Removal for transfer.

Tax liability, etc.

Losses in transfer.  
53 Stat. 340.  
26 U. S. C. § 2901.

53 Stat. 360.  
26 U. S. C. § 3113.

Nonapplicability.  
53 Stat. 320, 331.  
26 U. S. C. §§ 2836, 2870.  
53 Stat. 298, 388.  
26 U. S. C. §§ 2800, 3250.