

Revenue Code, as amended by this Act, shall impose any liability (whether criminal or otherwise) in respect of any act or failure to act occurring before the effective date specified in subsection (a), unless such liability would have existed in respect of such act or failure to act under the provisions of such subchapter B and part VIII as they existed on the day prior to the effective date specified in subsection (a).

53 Stat. 393.  
26 USC 3260-3266.

(d) In the case of any person who is liable for a tax under any provision of section 3260 (a) of the Internal Revenue Code solely by reason of the amendments made by this Act and who (prior to the effective date of these amendments) commenced the activity which makes him subject to tax under such provision, such tax shall be reckoned proportionately from the beginning of the effective date of these amendments to and including the thirtieth day of June following; and such tax shall be due on, and payable on or before, the last day of the fourth month after the month in which this Act is enacted.

Approved May 21, 1952.

Public Law 354

CHAPTER 321

AN ACT

May 22, 1952  
[H. R. 1499]

To amend the Act approved August 4, 1919, as amended, providing additional aid for the American Printing House for the Blind.

*Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled,* That the Act entitled "An Act providing additional aid for the American Printing House for the Blind", approved August 4, 1919, as amended, is hereby amended to read as follows:

American Printing House for the Blind.  
41 Stat. 272.  
20 USC 101.

"That for the purpose of enabling the American Printing House for the Blind more adequately to provide books and apparatus for the education of the blind, there is hereby authorized to be appropriated annually to it, in addition to the permanent appropriation of \$10,000 made in the Act entitled 'An Act to promote the education of the blind', approved March 3, 1879, as amended, the sum not to exceed \$250,000; which sum shall be expended in accordance with the requirements of said Act to promote the education of the blind."

20 Stat. 468.

Approved May 22, 1952.

Public Law 355

CHAPTER 322

AN ACT

May 22, 1952  
[H. R. 5282]

To amend section 2800 (a) (5) of the Internal Revenue Code.

*Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled,* That section 2800 (a) (5) of the Internal Revenue Code is amended by deleting the period at the end thereof and adding the following: "or to vodka produced from pure spirits in the manner authorized at registered distilleries."

Vodka.  
53 Stat. 298.  
26 USC 2800.

SEC. 2. The amendment made by this Act shall take effect on the first day of the first month which begins more than ten days after the date of the enactment of this Act.

Approved May 22, 1952.