

Public Law 237

CHAPTER 391

AN ACT

August 8, 1953
[H. R. 3480]

To amend section 509 of title V of the Agricultural Act of 1949, to extend for two years the period during which agricultural workers may be made available for employment under such title.

Agricultural
workers.
65 Stat. 121.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That section 509 of title V of the Agricultural Act of 1949, as amended, is amended by striking out "December 31, 1953" and inserting in lieu thereof "December 31, 1955".

Approved August 8, 1953.

Public Law 238

CHAPTER 392

AN ACT

August 8, 1953
[H. R. 5257]

To extend to the Trust Territory of the Pacific Islands certain provisions of the Internal Revenue Code relating to narcotics.

Trust Territory
of the Pacific Is-
lands.
Narcotics.
53 Stat. 277.
26 USC 2563.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That section 2563 of the Internal Revenue Code (relating to Territorial extent of law) is amended by inserting "the Territory of the Pacific Islands," immediately after "the insular possessions of the United States,".

SEC. 2. (a) The heading of section 2564 of the Internal Revenue Code is amended to read as follows:

"SEC. 2564. ADMINISTRATION IN PUERTO RICO, THE TRUST TERRITORY OF THE PACIFIC ISLANDS, THE CANAL ZONE, AND THE VIRGIN ISLANDS."

26 USC 2564(a).

(b) Section 2564 (a) of the Internal Revenue Code is amended to read as follows:

"(a) PUERTO RICO AND THE TRUST TERRITORY OF THE PACIFIC ISLANDS.—In Puerto Rico and the Trust Territory of the Pacific Islands, the administration of this subchapter and part V of subchapter A of chapter 27, the collection of the special tax imposed by section 3220 of chapter 27, and the issuance of the order forms specified in section 2554 shall be performed by the appropriate internal revenue officers of those governments, and all revenues collected thereunder in Puerto Rico and the Trust Territory of the Pacific Islands shall accrue intact to the general governments thereof, respectively. The highest court of original jurisdiction of the Trust Territory of the Pacific Islands shall possess and exercise jurisdiction in all cases arising in such Territory under this subchapter and part V of subchapter A of chapter 27."

SEC. 3. Section 2554 (h) (1) of the Internal Revenue Code is amended by striking out "PHILIPPINE ISLANDS" and "Philippine Islands" and inserting in lieu thereof, respectively, "TRUST TERRITORY OF THE PACIFIC ISLANDS" and "Trust Territory of the Pacific Islands".

SEC. 4. Section 2565 of the Internal Revenue Code is amended by adding at the end thereof the following:

"TERRITORY.—

"Subsection (g)."

SEC. 5. Section 3228 of the Internal Revenue Code (relating to definitions) is amended by adding at the end thereof the following new subsection:

"(g) TERRITORY.—As used in this part and subchapter A of chapter 23, (1) the word 'Territory' shall include the Trust Territory of the