

Public Law 335

CHAPTER 695

AN ACT

August 9, 1955
[H. R. 6886]

To amend the Act of October 19, 1949, entitled "An Act to assist States in collecting sales and use taxes on cigarettes".

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the Act of October 19, 1949, entitled "An Act to assist States in collecting sales and use taxes on cigarettes", as amended (15 U. S. C., secs. 375-377), is hereby amended to read as follows: "That for the purposes of this Act—

Collection of
State cigarette
taxes.
63 Stat. 884.

"(1) The term 'person' includes corporations, companies, associations, firms, partnerships, societies, and joint stock companies, as well as individuals.

Definitions.

"(2) The term 'cigarette' means any roll for smoking made wholly or in part of tobacco, irrespective of size or shape and whether or not such tobacco is flavored, adulterated, or mixed with any other ingredient, the wrapper or cover of which is made of paper or any other substance or material except tobacco.

"(3) The term 'distributor licensed by or located in such State' means—

"(A) in the case of any State which by State statute or regulation authorizes the distribution of cigarettes at wholesale or retail, any person so authorized, or

"(B) in the case of any other State, any person located in such State who distributes cigarettes at wholesale or retail; but such term in no case includes a person who acquires cigarettes for purposes other than resale.

"(4) The term 'use', in addition to its ordinary meaning, means the consumption, storage, handling, or disposal of cigarettes.

"(5) The term 'tobacco tax administrator' means the State official duly authorized to administer the cigarette tax law of a State.

"(6) The term 'State' includes the District of Columbia, Alaska, Hawaii, and the Commonwealth of Puerto Rico.

"(7) The term 'transfers for profit' means any transfer for profit or other disposition for profit, including any transfer or disposition by an agent to his principal in connection with which the agent receives anything of value.

"SEC. 2. (a) Any person who sells or transfers for profit cigarettes in interstate commerce, whereby such cigarettes are shipped into a State taxing the sale or use of cigarettes, to other than a distributor licensed by or located in such State, or who advertises or offers cigarettes for such a sale or transfer and shipment, shall—

Statements to
State tobacco tax
administrator.

"(1) first file with the tobacco tax administrator of the State into which such shipment is made or in which such advertisement or offer is disseminated a statement setting forth his name and trade name (if any), and the address of his principal place of business and of any other place of business; and

"(2) not later than the 10th day of each calendar month, file with the tobacco tax administrator of the State into which such shipment is made, a memorandum or a copy of the invoice covering each and every shipment of cigarettes made during the previous calendar month into such State; the memorandum or invoice in each case to include the name and address of the person to whom the shipment was made, the brand, and the quantity thereof.

"(b) The fact that any person ships or delivers for shipment any cigarettes shall, if such shipment is into a State in which such person

has filed a statement with the tobacco tax administrator under subsection (a) (1) of this section, be presumptive evidence (1) that such cigarettes were sold, or transferred for profit, by such person, and (2) that such sale or transfer was to other than a distributor licensed by or located in such State.

Penalty.

"SEC. 3. Whoever violates any provision of this Act shall be guilty of a misdemeanor and shall be fined not more than \$1,000, or imprisoned not more than 6 months, or both.

Court jurisdiction.

"SEC. 4. The United States district courts shall have jurisdiction to prevent and restrain violations of this Act."

Effective dates.

SEC. 2. (a) Except as provided in subsection (b), the amendments made by this Act shall take effect thirty days after the date of its enactment.

(b) The provisions of section 2 (a) of the Act of October 19, 1949, as amended by this Act, insofar as it requires the filing of memoranda or copies of invoices with the appropriate tax administrator for shipments of cigarettes into the District of Columbia, Alaska, Hawaii, and the Commonwealth of Puerto Rico, shall apply in respect of memoranda or copies of invoices covering shipments made during calendar months beginning after the month in which this Act is enacted.

Approved August 9, 1955.

Public Law 336

CHAPTER 696

AN ACT

August 9, 1955
[H. R. 7301]

To amend the Rubber Producing Facilities Disposal Act of 1953, as heretofore amended, so as to permit the disposal thereunder of Plancor Numbered 980 at Institute, West Virginia.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the Rubber Producing Facilities Disposal Act of 1953, as heretofore amended, is amended by adding at the end thereof the following new section:

Rubber facility.
67 Stat. 408.
50 USC app. 1941
note.

Plancor 980. In-
stitute, W. Va.
50 USC app.
1941e.

"SEC. 26. (a) Notwithstanding the second sentence of section 7 (a), the period for receipt of proposals for the purchase of the Government-owned rubber-producing facility at Institute, West Virginia, known as Plancor Numbered 980, shall not expire until the end of the sixty-day period which begins on the date of the enactment of this section.

Negotiation pe-
riod.

"(b) If one or more proposals are received for the purchase of Plancor Numbered 980 within the time period specified in subsection (a), the Commission, notwithstanding the expiration of the period for negotiation specified in section 7 (f), shall negotiate with those submitting the proposals for a period of not to exceed seventy-five days for the purpose of entering into a definite contract of sale.

Report to Con-
gress.

"(c) Within ten days after the termination of the actual negotiation period referred to in subsection (b), or, if Congress is not then in session, within ten days after Congress next convenes, the Commission shall prepare and submit to the Congress a report containing, with respect to the disposal under this section of Plancor Numbered 980, the information described in paragraphs (1) to (5), inclusive, and paragraph (8) of section 9 (a). Unless the contract is disapproved by either House of the Congress by a resolution prior to the expiration of thirty days of continuous session (as defined in section 9 (c)) of the Congress following the date upon which the report is submitted to it, upon the expiration of such thirty-day period the contract shall become fully effective and the Commission shall

50 USC app.
1941g.
Transfer period.