

to promote to grades not above lieutenant, in the line or Engineer Corps, or to reduce officers on such special list, within the number specified for each grade, and he may, in his discretion, call for the resignation of, or dismiss, any such officer for unfitness or misconduct.

Chief warrant officers.
Appointment of 25 temporary, by promotion from permanent warrant officers.

SEC. 5. (a) Under such regulations as he may prescribe, the President is authorized to appoint, by and with the advice and consent of the Senate, twenty-five temporary chief warrant officers of the Coast Guard from the permanent list of warrant officers of the Coast Guard.

Pay, allowances, etc.

(b) Such chief warrant officers shall receive the same pay, allowances, and benefits as commissioned warrant officers of the Navy, except that any such officer shall continue to hold his permanent grade, and shall be retired in the same manner as though this Act had not become law.

Temporary warrant officers and enlisted men authorized.

SEC. 6. (a) Under such regulations as he may prescribe, the Secretary of the Treasury is authorized to appoint temporary warrant officers, and to make special temporary enlistments, in the Coast Guard. No person shall be entitled to retirement because of his temporary appointment or enlistment under this section.

No retirement authorized.

Permanent enlisted men may be appointed temporary warrant officers.

Retirement, etc., not affected.

Service included in longevity.

(b) Any enlisted man in the permanent Coast Guard may be appointed as a temporary warrant officer. Notwithstanding such temporary appointment, any such enlisted man shall be entitled to retirement in the same manner as though he had continued to hold his permanent rating, and upon the termination of such temporary appointment shall be entitled to revert to such rating. Service under any such temporary appointment shall be included in determining length of service as an enlisted man.

Naval Reserve Force. Temporary service in Coast Guard not to prejudice status.

SEC. 7. The temporary appointment of any member of the Naval Reserve Force to an enlisted, warrant or commissioned grade in the Coast Guard shall not prejudice his status in the Naval Reserve Force when his temporary service in the Coast Guard shall have terminated. While serving with the Coast Guard members of the Naval Reserve Force shall not be entitled to retainer pay or any other special privileges by reason of their former service in the Navy or Naval Reserve Force, except that service in the Coast Guard may be counted as service in the Naval Reserve Force.

Pay while serving.

Credit for service.

No regular grade, etc., reduced by temporary service.

SEC. 8. Nothing contained in this Act shall operate to reduce the grade, rank, pay, allowances, or benefits that any person in the Coast Guard would have been entitled to if this Act had not become law.

Approved, April 21, 1924.

April 23, 1924.

[H. R. 655.]

[Public, No. 104.]

CHAP. 131.—An Act To provide for a tax on motor-vehicle fuels sold within the District of Columbia, and for other purposes.

District of Columbia. Motor-vehicle fuels. Tax on sales, etc., of, by importers.

Proceeds available for roads and streets. Exception. Post, p. 108.

Terms construed. "Motor vehicle."

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That a tax of 2 cents per gallon on all motor-vehicle fuels within the District of Columbia, sold or otherwise disposed of by an importer, or used by him in a motor vehicle operated for hire or for commercial purposes, shall be levied, collected, and paid in the manner hereinafter provided. The proceeds of the tax, except as provided in section 10, shall be paid into the Treasury of the United States entirely to the credit of the District of Columbia and shall be available for appropriation by the Congress exclusively for road and street improvement and repair.

SEC. 2. That as used in this Act—

(a) The term "motor vehicle" means all vehicles propelled by internal-combustion engines, electricity, or steam, except traction

engines, road rollers, and vehicles propelled only upon rails and tracks.

(b) The term "motor-vehicle fuels" means gasoline and other volatile and inflammable liquid fuels produced or compounded for the purpose of operating or propelling internal-combustion engines: *Provided*, That kerosene shall not be considered to be a motor-vehicle fuel in the meaning of this Act.

"Motor-vehicle fuels."

Praxis.
Kerosene not included.

"Importer."

(c) The term "importer" means any person who brings into, or who produces, refines, manufactures, or compounds in, the District of Columbia motor-vehicle fuel to be sold or otherwise disposed of by him or to be used by him in a motor vehicle operated for hire or for commercial purposes.

"Person."

(d) The term "person" includes individual, partnership, corporation, and association.

"Commissioners."

(e) The term "Commissioners" means the Board of Commissioners of the District of Columbia.

Importers to file certificate of business with the assessor.
Details.

SEC. 3. That each importer of motor-vehicle fuel shall file with the assessor of the District of Columbia, a duly acknowledged certificate, on forms prescribed, prepared, and furnished by the said assessor, containing the name under which such importer is transacting business within the District of Columbia, the names and addresses of the several persons constituting the association or partnership, and, if a corporation, the corporate name under which it is authorized to transact business, and the names and addresses of its principal officers, resident general agent, and attorney in fact. No importer shall sell or otherwise dispose of or use any motor-vehicle fuel within the District of Columbia until such certificate is filed as is required by this Act.

No sales, etc., permitted until certificate filed.

SEC. 4. That each importer engaged in the District of Columbia in the sale or other disposition or use of motor-vehicle fuel shall render to the assessor of the District of Columbia, on or before the last day of each calendar month, on forms prescribed, prepared, and furnished by the said assessor, a sworn report of the total number of gallons of motor-vehicle fuel within the District of Columbia sold or otherwise disposed of by such importer or used by him in a motor vehicle operated for hire or for commercial purposes, and of the number of gallons of such fuel so sold or otherwise disposed of for exportation from and resale without the District of Columbia, during the preceding calendar month. Such report shall be sworn to by one of the principal officers in case of a domestic corporation, by the resident general agent, or attorney in fact, or by a chief accountant or officer in case of a foreign corporation, or by the managing agent or owner in case of a partnership or association.

Monthly sworn report to be made of fuel disposed of.

Amount exported, etc.

SEC. 5. That invoices shall be rendered by importers to all purchasers from them of motor-vehicle fuel within the District of Columbia, except in cases of retail sales. Said invoices shall contain a statement, printed thereon in a conspicuous place, that the liability to the District of Columbia for the tax herein imposed has been assumed, and that the importer has paid the tax or will pay it on or before the last day of the calendar month next succeeding the purchase.

Invoices to purchasers except of retail sales.
Contents.

SEC. 6. That the tax in respect to motor-vehicle fuel so sold or otherwise disposed of or used in any calendar month shall be paid by the importer on or before the last day of the next succeeding calendar month to the collector of taxes of the District of Columbia, who shall issue a receipt to the importer therefor.

Tax to be paid monthly.

SEC. 7. That the records of all purchases, receipts, sales, other dispositions, and uses of motor-vehicle fuel of every importer shall, at all times during the business hours of the day, be subject to inspection by the assessor and the collector of taxes of the District of

Business records subject to inspection by District officials.

Columbia, or by their duly authorized agents, or by any other agent duly authorized by the Commissioners to make such inspection.

Acceptance of fuel without required statement on invoice, unlawful.

Double tax if statement not on invoice.

No tax on exports.

Refund of tax if fuel used for other than motor vehicles.

Statement required for refund.

Payment by collector from retained taxes.

Special fund authorized.

Applications to be filed within 30 days.

Proviso. Sworn statement required.

Violations, obstructions, etc., a misdemeanor.

Punishment for.

Penalty for nonpayment of tax.

Registration fees. Motor vehicles.

SEC. 8. That it shall be unlawful for any person, to receive or accept from any importer, except in cases of retail sales, any motor-vehicle fuel, unless the statement provided for in section 5 of this Act appears upon the invoices for the fuel. If any such motor-vehicle fuel is received and accepted by any person upon the invoice of which said statement does not appear, such person shall pay to the collector of taxes the tax herein imposed or be liable to the District of Columbia for double the amount of the said tax, which amount may be recovered by civil suit or action in any court of competent jurisdiction.

SEC. 9. That no tax on motor-vehicle fuels exported or sold for exportation from the District of Columbia to any other jurisdiction or nation shall be imposed.

SEC. 10. That any person who purchases any motor-vehicle fuel in the District of Columbia to be used for operating or propelling any stationary gas engine, tractor used for agricultural purposes, motor boat, aeroplane, or aircraft of any character, or for cleaning or dyeing, or for any other purpose other than use in a motor vehicle operated, or intended to be operated, in whole or in part upon any of the public highways of the District of Columbia, on which motor-vehicle fuel the tax imposed by this Act shall have been paid, shall be refunded the amount of such tax so paid by the importer, upon presenting to the collector of taxes of the District of Columbia a sworn statement accompanied by the invoices showing such purchase, which statement shall set forth the total amount of such motor-vehicle fuel so purchased and used by such consumer other than in motor vehicles operated, or intended to be operated, on any of the public highways of the District of Columbia. Such refunds shall be made by check by the collector of taxes from moneys paid for taxes on motor-vehicle fuels and retained on deposit as hereinafter in this section provided. For the purpose of such refunds the collector of taxes is authorized at all times to retain in a special fund on deposit in a Government depository moneys paid him for such taxes, the total amount so retained on deposit not to exceed \$1,000 at any one time. Applications for refunds, as provided herein, must be filed with the collector of taxes of the District of Columbia within thirty days from the date of purchase: *Provided*, That before any refund shall be made the applicant shall furnish to the collector of taxes of the District of Columbia satisfactory evidence by sworn statement of the exempted use of such fuel purchased by him.

SEC. 11. (a) That any person violating any provision of sections 3 to 6, inclusive, or refusing or obstructing inspection under section 7, or falsely making any statement or report required by this Act, shall be deemed guilty of a misdemeanor and upon conviction thereof shall be punished by a fine of not less than \$50 nor more than \$500, or by imprisonment for not more than one year, or by both such fine and imprisonment.

(b) Any person who fails to pay any tax upon motor-vehicle fuels imposed by this Act shall be liable to the District of Columbia for a penalty equal to twice the amount of such tax. Such penalty may be collected in a civil suit in any court of competent jurisdiction.

SEC. 12. (a) That there shall be levied, collected, and paid a registration fee of \$1 for each calendar year for each motor vehicle operated in the District of Columbia; except that for motor vehicles propelled by steam or electricity the fee shall be as provided in subdivision (b).

(b) Owners of electrically driven and steam operated motor vehicles shall be charged the following annual registration fees:

All motor vehicles operated by steam, \$15 per annum.

Electrically driven passenger-carrying vehicles, \$11 per annum.

Electrically operated trucks, having one thousand pounds or less rated carrying capacity, a minimum charge of \$20 per annum, plus \$2 for each additional one thousand pounds or less rated carrying capacity.

(c) The registration fee shall be paid to the collector of taxes. Upon the payment of any such registration fee there shall be issued for the motor vehicle two identification tags of such design and a registration certificate in such form as the Commissioners may prescribe.

(d) All registration fees collected during any fiscal year shall be paid into the Treasury of the United States to the credit of the United States and to the credit of the District of Columbia in the same proportions as appropriations for the District of Columbia are paid from the Treasury of the United States and from the revenues of the District of Columbia during the fiscal year in which the fees are collected.

SEC. 13. That all motor vehicles owned and officially used by the United States or by the District of Columbia shall carry registration tags of the same character and the operator of any such motor vehicle shall be subject to the same regulations and provisions as apply to all other motor vehicles operated within the District of Columbia, all such registration tags and all registration certificates to be furnished without charge.

SEC. 14. That when under authority of law gasoline or other motor-vehicle fuel is sold by an agency of the United States within the District of Columbia, for use in privately owned vehicles, such agency of the United States shall, by agreement with the Commissioners of the District of Columbia, arrange for the collection of the tax of 2 cents per gallon herein authorized to be imposed, and for accounting to the collector of taxes of the District of Columbia for the proceeds of such tax collections.

SEC. 15. That all prosecutions for violations of the provisions of this Act or regulations prescribed thereunder may be in the police court of the District of Columbia, upon information filed by the corporation counsel of the District of Columbia or any of his assistants; and all suits for the collection of any tax or penalty under this Act or such regulations shall be instituted by the corporation counsel or any of his assistants.

SEC. 16. That nothing in this Act shall be construed in any wise to affect the provisions of paragraphs 11, 13, and 14 of section 7 of the Act of Congress relating to license taxes, approved July 1, 1902.

SEC. 17. (a) That the provisions of this Act relating to the tax on motor-vehicle fuels shall take effect 30 days after the enactment of this Act.

(b) The provisions of this Act relating to the registration tax on motor vehicles shall take effect January 1, 1925; and the provisions of the twenty-ninth paragraph under the heading "Contingent and Miscellaneous Expenses" in the District of Columbia Appropriation Act for the fiscal year 1918, except the third, fourth, and fifth provisions thereof, are repealed.

(c) Any violation of any provision of law or regulation issued thereunder which is repealed by this Act, and any liability arising under such provisions or regulations may, if the violation occurred or the liability arose prior to such repeal, be prosecuted or enforced to the same extent as if this Act had not been enacted.

Other power motor vehicles.

Steam.

Electric passenger.

Electric trucks.

Identification tags on payment of fee.

Fees to be paid into the Treasury to credit of United States and the District in proportion to appropriations.

Government vehicles subject to regulations, etc.

No charge for tags, etc.

Sales by a Government agency for private use to have tax collected.

Prosecutions in police court.

Suits for collection of tax, etc.

License tax on operating vehicles for hire, etc., not affected. Vol. 32, p. 624.

Fuel tax effective in 30 days.

Registration tax effective January 1, 1925. Former provisions repealed. Vol. 39, p. 1012.

Prosecutions, etc., of violations of prior laws continued.

Personal property tax on vehicles not affected.
Vol. 42, p. 668.

Regulations, penalties, etc., to be prescribed.

(d) Nothing in this Act shall be construed as affecting the application to motor vehicles of the personal property tax in force at the time of the enactment of this Act, which personal property tax shall continue to be levied, assessed, and collected on motor vehicles.

SEC. 18. That the Commissioners may make such regulations as in their judgment are necessary for the administration of this Act and may affix thereto such fines and penalties as in their judgment are necessary to enforce such regulations (in cases in which a penalty is not otherwise provided by law).

Approved, April 23, 1924.

April 26, 1924.
[S. J. Res. 52.]
[Pub. Res., No. 13.]

CHAP. 132.—Joint Resolution For the relief of the drought-stricken farm areas of New Mexico.

New Mexico drought-stricken farm areas.
Loans to farmers in, for purchase of seed, etc.

Terms and conditions.

Use for designated crops, and to be a prior lien thereon.

Lien deemed sufficient security.

Agencies to be designated.

Use of funds restricted.

Appropriation.

Punishment for false representations, etc.

Resolved by the Senate and House of Representatives of the United States of America in Congress assembled, That the Secretary of Agriculture is hereby authorized, for the spring and fall planting of 1924, to make advances or loans to farmers in the drought-stricken areas of New Mexico, where he shall find that special need exists for such assistance, for the purchase of seed and feed for actual farming purposes, not including the purchase of equipment, as he may find need for the cultivation of farm lands within the said State, not to exceed in any instance the sum of \$6 per acre. Such advances or loans shall be made upon such terms and conditions and subject to such regulations as the Secretary of Agriculture shall prescribe, including an agreement by each farmer to use the money obtained by him for the production of such crops as the Secretary of Agriculture may designate and to give a valid lien on the growing crops to be produced from money obtained through such loan or advance in manner and form as required by the laws of New Mexico, which said lien, when recorded, shall have priority in payment over all other liens or encumbrances of whatsoever kind on such crops. A first lien on the crop to be produced from money obtained through this loan or advance made under this Act shall, in the discretion of the Secretary of Agriculture, be deemed sufficient security therefor. All such loans or advances shall be made through such agencies as the Secretary of Agriculture shall designate, and in no instance shall any portion of funds obtained through the administration of this Act be used for the payment of obligations other than those incurred under the regulations as provided by the Secretary of Agriculture in the administration and in accordance with the provisions herein contained.

SEC. 2. That for the purposes of this Act there is hereby appropriated, out of any money in the Treasury not otherwise appropriated, the sum of \$1,000,000, to be immediately available, and not more than \$10,000 may be used in the District of Columbia by the Secretary of Agriculture in the administration of this Act.

SEC. 3. That any person who shall knowingly make any false representation for the purpose of obtaining a loan or advance under the foregoing section upon conviction thereof shall be punished by a fine of not exceeding \$1,000 or by imprisonment not exceeding six months, or both.

Approved, April 26, 1924.

April 26, 1924.
[H. J. Res. 247.]
[Pub. Res., No. 14.]

CHAP. 133.—Joint Resolution Making an additional appropriation for the Department of Agriculture for the fiscal years 1924 and 1925.

Department of Agriculture.

Resolved by the Senate and House of Representatives of the United States of America in Congress assembled, That the sum of \$1,500,000 is appropriated, out of any money in the Treasury not otherwise