

“(b) The term ‘United States’, when used in a geographical sense, shall be deemed to mean the several States, the District of Columbia, Alaska, Hawaii, Puerto Rico, and the Virgin Islands.”

Approved July 1, 1944.

[CHAPTER 377]

AN ACT

To amend the Internal Revenue Code, the Narcotic Drugs Import and Export Act, as amended, and the Tariff Act of 1930, as amended, to classify a new synthetic drug, and for other purposes.

July 1, 1944
[H. R. 4881]
[Public Law 414]

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That subsection (a) of section 2550 of the Internal Revenue Code is hereby amended by inserting immediately after the phrase “levied, assessed, collected, and paid upon opium,” the word “isonipecaïne.”

Isonipecaïne.
Internal Revenue
Code, amendments.
53 Stat. 269.
26 U. S. C. § 2550 (a).

SEC. 2. Subsection (a) of section 2553 of the Internal Revenue Code is hereby amended by striking out the word “for” immediately following the phrase “absence of appropriate tax-paid stamps” and inserting in lieu thereof the word “from”.

53 Stat. 271.
26 U. S. C. § 2553 (a).

SEC. 3. Paragraphs 5 and 6 of subsection (b) of section 2557 of the Internal Revenue Code are hereby amended by inserting in each immediately following the words “or conspiring to sell, import, or export opium, coca leaves, cocaine,” the word “isonipecaïne.”; by deleting in each the word “or” from the phrase “preparation of opium, coca leaves, or cocaine,” and by inserting in each immediately following such phrase the words “or isonipecaïne.”

53 Stat. 274.
26 U. S. C. § 2557 (b).

SEC. 4. The first sentence of subsection (b) of section 2558 of the Internal Revenue Code is hereby amended by striking out the words “its salts, derivatives, and compounds, and coca leaves, salts, derivatives, and compounds thereof,” and inserting in lieu thereof the words “coca leaves, isonipecaïne, and all salts, derivatives, and preparations of opium, coca leaves, and isonipecaïne.”; and by inserting immediately following the citation “or the Act of February 9, 1909 (ch. 100, 35 Stat. 614), as amended by the Act of January 17, 1914 (ch. 9, 38 Stat. 275)” the following citations: “, the Act of May 26, 1922 (ch. 202, 42 Stat. 596), the Act of June 7, 1924 (ch. 352, 43 Stat. 657), and the Act of June 14, 1930 (ch. 488, 46 Stat. 586)”.

53 Stat. 276.
26 U. S. C. § 2558 (b).

SEC. 5. Section 2565 of the Internal Revenue Code is hereby amended by adding the following new reference at the end thereof: “Isonipecaïne.—Subsection (e).”

53 Stat. 278.
26 U. S. C. § 2565.

SEC. 6. The first paragraph of section 3220 of the Internal Revenue Code is hereby amended by striking out the word “or” immediately following the word “opium” and inserting in lieu thereof a comma; and by inserting immediately following the words “coca leaves,” the words “or isonipecaïne.”

53 Stat. 382.
26 U. S. C. § 3220.

SEC. 7. Section 3228 of the Internal Revenue Code is hereby amended by adding the following new subsection (e) at the end thereof:

53 Stat. 384.
26 U. S. C. § 3228.

“(e) **ISONIPECAÏNE.**—The word ‘isonipecaïne’ as used in this part and subchapter A of chapter 23 shall mean any substance identified chemically as 1-methyl-4-phenyl-piperidine-4-carboxylic acid ethyl ester, or any salt thereof, by whatever trade name designated.”

“Isonipecaïne.”

53 Stat. 269-278.
26 U. S. C. §§ 2550-2565.
Supra.

SEC. 8. Subsection (a) of section 1 of the Narcotic Drugs Import and Export Act, as amended (U. S. C., title 21, sec. 171), is hereby amended to read as follows:

Narcotic Drugs Import and Export Act, amendment.
35 Stat. 614; 42 Stat. 596.

“(a) The term ‘narcotic drug’ means opium, coca leaves, cocaine, isonipecaïne, or any salt, derivative, or preparation of opium, coca

“Narcotic drug.”

leaves, cocaine, or isonipecaine; and the word 'isonipecaine' as used herein shall mean any substance identified chemically as 1-methyl-4-phenyl-piperidine-4-carboxylic acid ethyl ester, or any salt thereof, by whatever trade name designated."

SEC. 9. Sections 1 and 2 of the Act of August 12, 1937 (ch. 598, 50 Stat. 627; U. S. C., title 21, secs. 200 and 200a), are hereby amended by inserting in each immediately following the words "or conspiring to sell, import, or export, opium, coca leaves, cocaine," the word "isonipecaine,"; by deleting in each the word "or" from the phrase "preparation of opium, coca leaves, or cocaine," and by inserting in each immediately following such phrase the words "or isonipecaine,"; and by adding a new sentence at the end of each section to read as follows: "The word 'isonipecaine' as used in this section shall mean any substance identified chemically as 1-methyl-4-phenyl-piperidine-4-carboxylic acid ethyl ester, or any salt thereof, by whatever trade name designated."

SEC. 10. The second paragraph of section 584 of the Tariff Act of 1930, as amended (U. S. C., title 19, sec. 1584), is hereby amended by deleting in the first sentence the word "or" from the phrase "If any of such merchandise so found consists of heroin, morphine, or cocaine," and by inserting immediately following such phrase the words "or isonipecaine,"; by striking out in the second sentence the word "or" from the phrase "If any of such merchandise so found consists of smoking opium or opium prepared for smoking," and inserting in lieu thereof a comma, and by inserting immediately following such phrase the words "or marihuana,"; and by adding a new sentence at the end of the paragraph to read as follows: "The words 'isonipecaine' and 'marihuana' as used in this paragraph shall have the same meaning as defined in sections 3228 (e) and 3238 (b), respectively, of the Internal Revenue Code."

Approved July 1, 1944.

Tariff Act of 1930,
amendment.
46 Stat. 748; 49 Stat.
523.

"Isonipecaine" and
"marihuana."

Ante, p. 721.
53 Stat. 387.
26 U. S. C. § 3238 (b).

[CHAPTER 397]

AN ACT

To amend section 514 of the Soldiers' and Sailors' Relief Act.

July 3, 1944
[H. R. 4733]
[Public Law 415]

Soldiers' and Sailors'
Civil Relief Act,
amendment.
56 Stat. 777.
50 U. S. C., Supp.
III, app. § 574.
Residence or domicile
for tax purposes.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That section 514 of the Soldiers' and Sailors' Civil Relief Act of 1940 (54 Stat. 1179), as added by the Soldiers' and Sailors' Civil Relief Act Amendments of 1942 (56 Stat. 769), is hereby amended to read as follows:

"SEC. 514. (1) For the purposes of taxation in respect of any person, or of his personal property, income, or gross income, by any State, Territory, possession, or political subdivision of any of the foregoing, or by the District of Columbia, such person shall not be deemed to have lost a residence or domicile in any State, Territory, possession, or political subdivision of any of the foregoing, or in the District of Columbia, solely by reason of being absent therefrom in compliance with military or naval orders, or to have acquired a residence or domicile in, or to have become resident in or a resident of, any other State, Territory, possession, or political subdivision of any of the foregoing, or the District of Columbia, while, and solely by reason of being, so absent. For the purposes of taxation in respect of the personal property, income, or gross income of any such person by any State, Territory, possession, or political subdivision of any of the foregoing, or the District of Columbia, of which such person is not a resident or in which he is not domiciled, compensation for military or naval service shall not be deemed income for services performed within, or from sources within, such State, Territory,

Personal property
and income taxes.