

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.

possession, political subdivision, or District, and personal property shall not be deemed to be located or present in or to have a situs for taxation in such State, Territory, possession, or political subdivision, or district: *Provided*, That nothing contained in this section shall prevent taxation by any State, Territory, possession, or political subdivision of any of the foregoing, or the District of Columbia in respect of personal property used in or arising from a trade or business, if it otherwise has jurisdiction. This section shall be effective as of September 8, 1939, except that it shall not require the crediting or refunding of any tax paid prior to October 6, 1942.

“(2) When used in this section, (a) the term ‘personal property’ shall include tangible and intangible property (including motor vehicles), and (b) the term ‘taxation’ shall include but not be limited to licenses, fees, or excises imposed in respect to motor vehicles or the use thereof: *Provided*, That the license, fee, or excise required by the State, Territory, possession, or District of Columbia of which the person is a resident or in which he is domiciled has been paid.”

SEC. 2. Nothing contained in this Act shall be construed to require the crediting or refunding of any tax in respect of tangible personal property (including licenses, fees, or excise imposed in respect of motor vehicles or the use thereof) paid prior to the date of its enactment.

Approved July 3, 1944.

Personal property used in trade or business.

Retroactive effect.

“Personal property.”

“Taxation.” Motor-vehicle fees.

Condition.

Credits or refunds.

[CHAPTER 398]

AN ACT

To provide for a study of multiple taxation of air commerce, and for other purposes.

July 3, 1944
[H. R. 4935]

[Public Law 416]

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the Civil Aeronautics Board shall consult with the appropriate authorities of the several States, Territories, and possessions, and subdivisions thereof, with a view to the development of means for eliminating and avoiding, as far as practicable, multiple taxation of persons engaged in air commerce and their employees, by States, Territories, and possessions, and subdivisions thereof, and other taxation by States, Territories, and possessions, and subdivisions thereof, which has the effect of unduly burdening or unduly impeding the development of air commerce. The Board shall report to Congress, within one hundred and eighty days after the day on which this Act is enacted, the results of its consultations with such authorities together with such recommendations as it deems advisable, including recommendations for legislation by the Congress if such legislation appears necessary or appropriate.

Approved July 3, 1944.

Civil Aeronautics Board. Study of multiple taxation of air commerce.

Report to Congress. Post, p. 926.

[CHAPTER 399]

AN ACT

To provide for staying judicial proceedings against the United States in time of war, on claims for damages caused by vessels of the Navy, or for towage or salvage services to such vessels, when the Secretary of the Navy certifies that the prosecution of such proceedings would endanger the security of naval operations or interfere therewith, and to authorize the settlement and payment of such claims, and for other purposes.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That whenever in time of war the Secretary of the Navy shall certify to a court in which

July 3, 1944
[S. 1173]

[Public Law 417]

Naval vessels. Stay of judicial proceedings against U. S.