

authorized to be appropriated the sum of \$800,000, or so much thereof as may be necessary, to carry out the provisions of this Act, for completion and equipment of the additional story and the extension and remodeling of the existing Terminal Annex Station, Los Angeles, California, in addition to the amount previously authorized by the Act entitled "An Act to provide for the extension and improvement of post-office facilities at Los Angeles, California, and for other purposes", approved June 29, 1948 (Public Law 832, Eightieth Congress).

Approved August 17, 1949.

Appropriation authorized.
Post, p. 976.

62 Stat. 1104.

[CHAPTER 452]

AN ACT

To extend to commissioned officers of the Coast and Geodetic Survey the provisions of the Armed Forces Leave Act of 1946.

August 17, 1949
[H. R. 2572]
[Public Law 239]

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the Act of August 9, 1946 (60 Stat. 963), as now or hereafter amended, relating to the granting of annual leave and compensation for leave accumulated in excess of sixty days on August 31, 1946, shall apply to commissioned officers of the Coast and Geodetic Survey to the same extent and with the same relative conditions as are provided therein for commissioned officers of the armed forces: *Provided*, That the term "Secretary" as used in such Act shall mean, in the case of commissioned officers of the Coast and Geodetic Survey, the Secretary of Commerce: *And provided further*, That in any case in which a commissioned officer of the Coast and Geodetic Survey on active duty on September 1, 1946, excepting officers on terminal leave on that date, had to his credit on August 31, 1946, accumulated or accrued leave aggregating in excess of sixty days, such leave in excess of sixty days not subsequently taken shall be settled and compensated for in cash on the basis of the rate of pay and allowances applicable to such officer on August 31, 1946, if application is made therefor to the Secretary of Commerce within one year after the date of approval of this Act.

Coast and Geodetic Survey.
Commissioned officers.
37 U. S. C. §§ 32-37; Supp. II, § 32 *et seq.*; 10 U. S. C. § 18; 14 U. S. C. § 50d; 34 U. S. C. § 604.

"Secretary."

Accumulated leave in excess of 60 days.

SEC. 2. Funds appropriated by the Act of August 8, 1946 (Public Law 663, Seventy-ninth Congress), to enable the President to carry out the provisions of the Armed Forces Leave Act of 1946, are hereby made available for carrying out the provisions of this Act and may be allotted to the Department of Commerce by transfer to and merger with appropriations thereof or otherwise, in such amounts as may be determined by the Director of the Budget.

Availability of funds.
60 Stat. 912.
60 Stat. 963.
37 U. S. C. §§ 32-37; Supp. II, § 32 *et seq.*; 10 U. S. C. § 18; 14 U. S. C. § 50d; 34 U. S. C. § 604.

SEC. 3. The provisions of this Act shall be effective from August 9, 1946.

Approved August 17, 1949.

[CHAPTER 453]

AN ACT

To exempt certain volatile fruit-flavor concentrates from the tax on liquors.

August 17, 1949
[H. R. 5831]
[Public Law 240]

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That subchapter E of chapter 26 of the Internal Revenue Code (miscellaneous general provisions relating to the tax on liquors) is hereby amended by adding at the end thereof the following new section:

Internal Revenue Code, amendment.
53 Stat. 373.
26 U. S. C. §§ 3170-3181; Supp. II, § 3179.

"SEC. 3182. VOLATILE FRUIT-FLAVOR CONCENTRATES.

"(a) EXEMPTION.—The provisions of this chapter (other than sections 2810, 2819, and 2823 and other than sections 2827 to 2830, both

53 Stat. 308, 314, 316, 317.
26 U. S. C. §§ 2810, 2819, 2823, 2827-2830.

inclusive) shall not be applicable with respect to the manufacture, by any process which includes evaporations from the mash or juice of any fruit, of any volatile fruit-flavor concentrate if—

“(1) such concentrate, and the mash or juice from which it is produced, contains no more alcohol than is reasonably unavoidable in the manufacture of such concentrate; and

“(2) such concentrate is rendered unfit for use as a beverage before removal from the place of manufacture; and

“(3) the manufacturer thereof keeps such records, renders such reports, files such bonds, and complies with such other rules and regulations with respect to the production, removal, sale, transportation, and use of such concentrate and of the mash or juice from which such concentrate is produced, as the Commissioner, with the approval of the Secretary, may prescribe as necessary for the protection of the revenues imposed by this chapter.

“(b) CONTROL AFTER TAX-FREE MANUFACTURE.—If any volatile fruit-flavor concentrate (or any fruit mash or juice from which such concentrate is produced) containing one-half of 1 per centum or more of alcohol by volume, which is manufactured free from tax under the provisions of subsection (a), is sold, transported, or used by any person in violation of the provisions of this chapter or regulations promulgated thereunder, such person and such concentrate, mash, or juice shall be subject to all provisions of this chapter pertaining to distilled spirits and wines, including those requiring the payment of tax thereon; and the person so selling, transporting, or using such concentrate, mash, or juice shall be required to pay such tax.”

Approved August 17, 1949.

[CHAPTER 454]

JOINT RESOLUTION

August 17, 1949
[H. J. Res. 242]
[Public Law 241]

Extending for two years the existing privilege of free importation of gifts from members of the armed forces of the United States on duty abroad.

Resolved by the Senate and House of Representatives of the United States of America in Congress assembled, That section 2 of the Act of December 5, 1942, entitled “An Act to accord free entry to bona fide gifts from members of the armed forces of the United States on duty abroad”, as amended (U. S. C., 1946 edition, Supp. I, title 50, App., sec. 847), is hereby amended by striking out “July 1, 1949” and inserting in lieu thereof “July 1, 1951”.

56 Stat. 1041; 61 Stat. 917.
50 U. S. C., Supp. II, app. § 847.

Approved August 17, 1949.

[CHAPTER 457]

AN ACT

August 17, 1949
[H. R. 2214]
[Public Law 242]

To provide for the development, administration, and maintenance of the Suitland Parkway in the State of Maryland as an extension of the park system of the District of Columbia and its environs by the Secretary of the Interior, and for other purposes.

Suitland Parkway,
Md.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That hereafter all lands and easements heretofore or hereafter acquired by the United States for the right-of-way for a military road, constructed by the War Department, between the eastern approaches of the South Capitol Street Bridge in the District of Columbia and the vicinity of the entrance to Andrews Field in the State of Maryland, including any lands required for additional connections to the Maryland road system, shall be regarded as an extension of the park system of the Dis-