

63 Stat. 705.

Reservation in said State, and for other purposes", approved October 5, 1949, is amended by striking out "December 31, 1950" and inserting in lieu thereof "December 31, 1951": *Provided*, That this amendment shall not extend the duration of any permit which would, according to its own terms, expire on or before December 31, 1951.

Approved December 29, 1950.

[CHAPTER 1193]

AN ACT

December 29, 1950
[H. R. 9284]
[Public Law 905]

To amend the Act entitled "An Act to establish a uniform system of bankruptcy throughout the United States", approved July 1, 1898, and Acts amendatory thereof and supplementary thereto.

Bankruptcy Act,
amendment.

52 Stat. 931,
11 U. S. C. § 1006 (8).

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That paragraph (8) of section 606 of the Act entitled "An Act to establish a uniform system of bankruptcy throughout the United States", approved July 1, 1898, as amended, is amended to read as follows:

"(8) 'Wage earner' shall mean an individual who works for wages, salary, or hire at a rate of compensation which, when added to his other income, does not exceed \$5,000 per year."

Approved December 29, 1950.

[CHAPTER 1194]

AN ACT

January 2, 1951
[S. 3357]
[Public Law 906]

To prohibit transportation of gambling devices in interstate and foreign commerce.

Gambling devices.

Definitions.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That as used in this Act—

(a) The term "gambling device" means—

(1) any so-called "slot machine" or any other machine or mechanical device an essential part of which is a drum or reel with insignia thereon, and (A) which when operated may deliver, as the result of the application of an element of chance, any money or property, or (B) by the operation of which a person may become entitled to receive, as the result of the application of an element of chance, any money or property; or

(2) any machine or mechanical device designed and manufactured to operate by means of insertion of a coin, token, or similar object and designed and manufactured so that when operated it may deliver, as the result of the application of an element of chance, any money or property; or

(3) any subassembly or essential part intended to be used in connection with any such machine or mechanical device.

(b) The term "State" includes Alaska, Hawaii, Puerto Rico, the Virgin Islands, and Guam.

(c) The term "possession of the United States" means any possession of the United States which is not named in paragraph (b) of this section.

Transportation.

SEC. 2. It shall be unlawful knowingly to transport any gambling device to any place in a State, the District of Columbia, or a possession of the United States from any place outside of such State, the District of Columbia, or possession: *Provided*, That this section shall not apply to transportation of any gambling device to a place in any State which has enacted a law providing for the exemption of such State from the provisions of this section, or to a place in any subdivision of a State if the State in which such subdivision is located has enacted

a law providing for the exemption of such subdivision from the provisions of this section.

Nothing in this Act shall be construed to interfere with or reduce the authority, or the existing interpretations of the authority, of the Federal Trade Commission under the Federal Trade Commission Act, as amended (15 U. S. C. 41-58).

SEC. 3. Upon first engaging in business, and thereafter on or before the 1st day of July of each year, every manufacturer of and dealer in gambling devices shall register with the Attorney General his name or trade name, the address of his principal place of business, and the addresses of his places of business in such district. On or before the last day of each month every manufacturer of and dealer in gambling devices shall file with the Attorney General an inventory and record of all sales and deliveries of gambling devices as of the close of the preceding calendar month for the place or places of business in the district. The monthly record of sales and deliveries of such gambling devices shall show the mark and number identifying each article together with the name and address of the buyer or consignee thereof and the name and address of the carrier. Duplicate bills or invoices, if complete in the foregoing respects, may be used in filing the record of sales and deliveries. For the purposes of this Act, every manufacturer or dealer shall mark and number each gambling device so that it is individually identifiable. In cases of sale, delivery, or shipment of gambling devices in unassembled form, the manufacturer or dealer shall separately mark and number the components of each gambling device with a common mark and number as if it were an assembled gambling device. It shall be unlawful for any manufacturer or dealer to sell, deliver, or ship any gambling device which is not marked and numbered for identification as herein provided; and it shall be unlawful for any manufacturer or dealer to manufacture, recondition, repair, sell, deliver, or ship any gambling device without having registered as required by this section, or without filing monthly the required inventories and records of sales and deliveries.

SEC. 4. All gambling devices, and all packages containing any such, when shipped or transported shall be plainly and clearly labeled or marked so that the name and address of the shipper and of the consignee, and the nature of the article or the contents of the package may be readily ascertained on an inspection of the outside of the article or package.

SEC. 5. It shall be unlawful to manufacture, recondition, repair, sell, transport, possess, or use any gambling device in the District of Columbia, in any possession of the United States, within Indian country as defined in section 1151 of title 18 of the United States Code or within the special maritime and territorial jurisdiction of the United States as defined in section 7 of title 18 of the United States Code.

SEC. 6. Whoever violates any of the provisions of sections 2, 3, 4, or 5 of this Act shall be fined not more than \$5,000 or imprisoned not more than two years, or both.

SEC. 7. Any gambling device transported, delivered, shipped, manufactured, reconditioned, repaired, sold, disposed of, received, possessed, or used in violation of the provisions of this Act shall be seized and forfeited to the United States. All provisions of law relating to the seizure, summary and judicial forfeiture, and condemnation of vessels, vehicles, merchandise, and baggage for violation of the customs laws; the disposition of such vessels, vehicles, merchandise, and baggage or the proceeds from the sale thereof; the remission or mitigation of such forfeitures; and the compromise of claims and the award of compensation to informers in respect of such forfeitures shall apply

Federal Trade Commission, authority.

38 Stat. 717.
15 U. S. C., Sup. III,
§ 42 *et seq.*
Ante, p. 21.
Registration of manufacturers, etc.

Filing of inventory, etc.

Marking and numbering of devices.

Labeling of packages.

62 Stat. 757.
18 U. S. C., Sup. III,
§ 1151.

62 Stat. 685.
18 U. S. C., Sup. III,
§ 7.
Penalty.

Seizure.

to seizures and forfeitures incurred, or alleged to have been incurred, under the provisions of this Act, insofar as applicable and not inconsistent with the provisions hereof: *Provided*, That such duties as are imposed upon the collector of customs or any other person with respect to the seizure and forfeiture of vessels, vehicles, merchandise, and baggage under the customs laws shall be performed with respect to seizures and forfeitures of gambling devices under this Act by such officers, agents, or other persons as may be authorized or designated for that purpose by the Attorney General.

Separability.

SEC. 8. If any provision of this Act or the application thereof to any person or circumstance is held invalid, such invalidity shall not affect other provisions or applications of the Act which can be given effect without the invalid provision or application, and to this end the provisions of this Act are declared to be severable.

Approved January 2, 1951.

[CHAPTER 1195]

AN ACT

January 2, 1951
[H. R. 9913]
[Public Law 907]

To prevent penalties and additions to tax in case of failure to meet requirements with respect to estimated tax by reason of increases imposed by the Revenue Act of 1950.

Internal Revenue
Code, amendments.
53 Stat. 62.
26 U. S. C. § 145.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That section 145 of the Internal Revenue Code (relating to penalties with respect to failure to file returns, pay tax, etc.) is amended by relettering subsection (e) as subsection (f) and by adding after subsection (d) a new subsection (e) as follows:

Infra.

“(e) In the case of taxable years beginning prior to October 1, 1950, and ending after September 30, 1950, the penalties prescribed by this section shall not be applicable if the taxpayer failed to meet the requirements of section 294 (d) (2) (relating to substantial underestimate of estimated tax), by reason of the increase in normal tax and surtax on individuals imposed by section 101 of the Revenue Act of 1950.”

Ante, p. 910.

58 Stat. 37.
26 U. S. C. § 294
(d) (2).

SEC. 2. Paragraph (2) of subsection (d) of section 294 of the Internal Revenue Code is amended by adding at the end of paragraph (2) a new sentence reading as follows: “In the case of taxable years beginning prior to October 1, 1950, and ending after September 30, 1950, the additions to tax prescribed by this subsection shall not be applicable if the taxpayer failed to meet the 80 per centum and 66 $\frac{2}{3}$ per centum requirements of this paragraph by reason of the increase in normal tax and surtax on individuals imposed by section 101 of the Revenue Act of 1950.”

Ante, p. 910.

Approved January 2, 1951.

[CHAPTER 1196]

JOINT RESOLUTION

Amending section 3804 of the Internal Revenue Code.

January 2, 1951
[H. J. Res. 554]
[Public Law 908]

Internal Revenue
Code, amendment.
56 Stat. 961.
26 U. S. C. § 3804;
Sup. III, § 3804 (c).

Resolved by the Senate and House of Representatives of the United States of America in Congress assembled, That section 3804 of the Internal Revenue Code is hereby amended by adding at the end thereof the following new subsection:

“(f) **ADDITIONAL TIME TO BE DISREGARDED.**—In the case of an individual serving in the Armed Forces of the United States, or serving in support of such Armed Forces, in an area designated by the President of the United States by Executive order as a ‘combat zone’ for the purposes of section 22 (b) (13), at any time during the period

Ante, p. 927.