

SEC. 12. The payments authorized to be made under this Act shall be made out of applicable current appropriations which are made available for that purpose.

Funds available.

SEC. 13. This Act shall take effect on the first day of the third month following the month in which it is enacted.

Effective date.

Approved August 8, 1953.

## Public Law 240

## CHAPTER 394

## AN ACT

August 8, 1953  
[H. R. 5561]

To amend the Internal Revenue Code and the Narcotic Drugs Import and Export Act so as to provide that certain drugs which are or may be chemically synthesized shall be included within the classification of narcotic drugs.

*Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled,*

Narcotic drugs.

## DEFINITION OF "NARCOTIC DRUGS"

SECTION 1. Section 3228 of the Internal Revenue Code is amended by adding at the end thereof the following new subsection:

60 Stat. 38.  
26 USC 3228.

"(g) NARCOTIC DRUGS.—The words 'narcotic drugs' as used in this part and subchapter A of chapter 23, shall mean any of the following, whether produced directly or indirectly by extraction from substances of vegetable origin, or independently by means of chemical synthesis, or by a combination of extraction and chemical synthesis:

"(1) Opium, isonipecaine, coca leaves, and opiate;

"(2) Any compound, manufacture, salt, derivative, or preparation of opium, isonipecaine, coca leaves, or opiate;

"(3) Any substance (and any compound, manufacture, salt, derivative, or preparation thereof) which is chemically identical with any of the substances referred to in clauses (1) and (2)."

## TECHNICAL AMENDMENTS

SEC. 2. Section 2550 (a) of the Internal Revenue Code (relating to tax on opium and coca leaves) is amended by striking out "opium, isonipecaine, coca leaves, opiate, any compound, salt, derivative, or preparation thereof," and by inserting in lieu thereof "narcotic drugs".

53 Stat. 269.  
26 USC 2550.

SEC. 3. (a) Section 2558 (b) of the Internal Revenue Code is amended (1) by striking out "opium, coca leaves, isonipecaine, opiates, and all salts, derivatives, and preparations of opium, coca leaves, isonipecaine, and opiates," and by inserting in lieu thereof "narcotic drugs", and (2) by striking out "None of the aforesaid drugs" and inserting in lieu thereof "No narcotic drugs".

26 USC 2558.

(b) Sections 2564 (b), 3220 (g), and 3222 (c) (1) of the Internal Revenue Code are each amended by striking out "opium or coca leaves, their sales, derivatives, or preparations" and by inserting in lieu thereof "narcotic drugs".

26 USC 2564,  
3220, 3222.

SEC. 4. Section 2565 of the Internal Revenue Code is amended by striking out all that follows "Subsection (d)." and by inserting in lieu thereof the following:

26 USC 2565.

"NARCOTIC DRUGS.—

"SUBSECTION (g)."

SEC. 5. Section 3220 of the Internal Revenue Code (relating to tax on narcotics) is amended by striking out "opium, coca leaves, isonipecaine, or opiate, or any compound, manufacture, salt, derivative, or preparation thereof," and by inserting in lieu thereof "narcotic drugs".

26 USC 3220.

26 USC 2550-2565, 3220-3228.

SEC. 6. Subchapter A of chapter 23 of the Internal Revenue Code and part V of subchapter A of chapter 27 of the Internal Revenue Code are amended by striking out "the drugs mentioned in section 2550 (a)", "any of the drugs mentioned in section 2550 (a)", "any of the drugs mentioned in section 3220", "any of the aforesaid drugs", and "the aforesaid drugs", wherever those words appear, and by inserting in lieu thereof "narcotic drugs".

58 Stat. 721; 60 Stat. 38.  
26 USC 3228.

SEC. 7. Sections 3228 (e) and 3228 (f) of the Internal Revenue Code are each amended by striking out "and subchapter A of chapter 23".

42 Stat. 596.

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

"(a) The term 'narcotic drug' shall have the meaning ascribed to the term 'narcotic drugs' by section 3228 (g) of the Internal Revenue Code; the term 'isonipecaïne' shall have the meaning ascribed to that term by section 3228 (e) of such Code; and the term 'opiate' shall have the meaning ascribed to that term by section 3228 (f) of such Code."

Approved August 8, 1953.

Public Law 241

CHAPTER 395

AN ACT

August 8, 1953  
[H. R. 5636]

To amend veterans regulations to establish for persons who served in the Armed Forces during World War II a further presumption of service connection for tuberculosis other than pulmonary.

38 USC note foll. ch. 12.

*Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled,* That subparagraph (c) of paragraph I, part I, Veterans Regulation Numbered 1 (a), as amended, is hereby further amended by adding after the words "that active pulmonary tuberculosis", the following: "or all other types of active tuberculosis".

Approved August 8, 1953.

Public Law 242

CHAPTER 396

AN ACT

August 8, 1953  
[H. R. 5742]

To amend the International Claims Settlement Act of 1949.

Yugoslavian claims.

*Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled,* That Section 6 of the International Claims Settlement Act of 1949, approved March 10, 1950 (64 Stat. 12; 22 U. S. C. 1625), is hereby amended by striking out the words "four years following the effective date of this Act." and inserting in lieu thereof "December 31, 1954".

Deduction increase.

SEC. 2. Section 7 (b) of such Act is amended by striking out "3 per centum" and substituting in lieu thereof "5 per centum".

22 USC 1622.

SEC. 3. Section 3 of such Act is amended by adding at the end thereof:

Commission members.

"No members of such Commission shall be appointed after the effective date of this Act until such Commission is reorganized by further Act of Congress but acting members may be designated by the President as provided by this section, who shall receive no compensation from the funds appropriated by H. R. 6200 for defraying the expenses of such Commission."

Ante, p. 418.

Approved August 8, 1953.