

## Restrictions.

SEC. 102. (a) No State, or political subdivision thereof, shall have power to assess, after the date of the enactment of this Act, any net income tax which was imposed by such State or political subdivision, as the case may be, for any taxable year ending on or before such date, on the income derived within such State by any person from interstate commerce, if the imposition of such tax for a taxable year ending after such date is prohibited by section 101.

(b) The provisions of subsection (a) shall not be construed—

(1) to invalidate the collection, on or before the date of the enactment of this Act, of any net income tax imposed for a taxable year ending on or before such date, or

(2) to prohibit the collection, after the date of the enactment of this Act, of any net income tax which was assessed on or before such date for a taxable year ending on or before such date.

## Definition.

SEC. 103. For purposes of this title, the term "net income tax" means any tax imposed on, or measured by, net income.

## Savings provision.

SEC. 104. If any provision of this title or the application of such provision to any person or circumstance is held invalid, the remainder of this title or the application of such provision to persons or circumstances other than those to which it is held invalid, shall not be affected thereby.

## TITLE II—STUDY AND REPORT BY CONGRESSIONAL COMMITTEES

SEC. 201. The Committee on the Judiciary of the House of Representatives and the Committee on Finance of the United States Senate, acting separately or jointly, or both, or any duly authorized subcommittees thereof, shall make full and complete studies of all matters pertaining to the taxation by the States of income derived within the States from the conduct of business activities which are exclusively in furtherance of interstate commerce or which are a part of interstate commerce, for the purpose of recommending to the Congress proposed legislation providing uniform standards to be observed by the States in imposing income taxes on income so derived.

SEC. 202. The Committees shall report to their respective Houses the results of such studies together with their proposals for legislation on or before July 1, 1962.

Approved September 14, 1959.

### Public Law 86-273

#### AN ACT

September 14, 1959  
[H. R. 6781]

To authorize the Secretary of the Interior to acquire certain additional property to be included within the Independence National Historical Park.

Independence  
National Historical  
Park.  
Additional land.

*Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled,* That the Secretary of the Interior is authorized to acquire by donation or with donated funds, or to acquire by purchase, from the Redevelopment Authority of the City of Philadelphia the land and interests in land immediately adjacent to, but not including, the Old Saint Joseph's Church property in the city of Philadelphia, Pennsylvania, which land and interests in land are identified on the records of the city of Philadelphia as 324, 326, 328, 330, 332, 334 and 336 Walnut Street, for inclusion in the Independence National Historical Park: *Provided,* That the Secretary shall first enter into an agreement with the proprietor or proprietors

of the Old Saint Joseph's Church property, such agreement to contain the usual and customary provisions for the protection and physical maintenance of such church property, without expense to the United States, in keeping with, but not as a part of the nearby Independence National Historical Park and providing for its continued use, without limitation or control, for customary church purposes.

SEC. 2. There are hereby authorized to be appropriated such sums, not exceeding \$46,200 as may be necessary to carry out the purposes of section 1 of this Act.

Approved September 14, 1959.

Appropriation.

Public Law 86-274

AN ACT

To amend the Communications Act of 1934 in order to provide that the equal-time provisions with respect to candidates for public office shall not apply to news and other similar programs.

September 14, 1959  
[S. 2424]

*Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled,* That section 315(a) of the Communications Act of 1934 is amended by inserting at the end thereof the following sentences: "Appearance by a legally qualified candidate on any—

Communications  
Act, amendment.  
Equal time pro-  
visions.  
66 Stat. 717.  
47 USC 315.

"(1) bona fide newscast,

"(2) bona fide news interview,

"(3) bona fide news documentary (if the appearance of the candidate is incidental to the presentation of the subject or subjects covered by the news documentary), or

"(4) on-the-spot coverage of bona fide news events (including but not limited to political conventions and activities incidental thereto),

shall not be deemed to be use of a broadcasting station within the meaning of this subsection. Nothing in the foregoing sentence shall be construed as relieving broadcasters, in connection with the presentation of newscasts, news interviews, news documentaries, and on-the-spot coverage of news events, from the obligation imposed upon them under this Act to operate in the public interest and to afford reasonable opportunity for the discussion of conflicting views on issues of public importance."

SEC. 2. (a) The Congress declares its intention to reexamine from time to time the amendment to section 315(a) of the Communications Act of 1934 made by the first section of this Act, to ascertain whether such amendment has proved to be effective and practicable.

66 Stat. 717.  
47 USC 315.

(b) To assist the Congress in making its reexaminations of such amendment, the Federal Communications Commission shall include in each annual report it makes to Congress a statement setting forth (1) the information and data used by it in determining questions arising from or connected with such amendment, and (2) such recommendations as it deems necessary in the public interest.

Report to Con-  
gress.

Approved September 14, 1959.