Public Law 87-405

AN ACT

To authorize an additional Assistant Secretary of Commerce.

February 16, 1962 [S. 1456]

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That there shall be in the Department of Commerce, in addition to the Assistant Secretaries now provided by law, one additional Assistant Secretary of Commerce who shall be appointed by the President by and with the advice and consent of the Senate, shall receive compensation at the rate prescribed by law for Assistant Secretaries of Commerce, and shall perform such duties as the Secretary of Commerce shall prescribe.

Commerce Dept. Assistant Secre-

Approved February 16, 1962.

Public Law 87-406

AN ACT

Extending to Guam the power to enter into certain interstate compacts relating to the enforcement of the criminal laws and policies of the States.

[H. R. 6243]

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That subsection (b) of section 111 of title 4 of the United States Code is amended by inserting after the name "the Virgin Islands," the name "Guam".

Approved February 16, 1962.

Guam. 70 Stat. 1020.

Public Law 87-407

AN ACT

To provide for the establishment of the Lincoln Boyhood National Memorial in the State of Indiana, and for other purposes.

February 19, 1962 [H. R. 2470]

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That in order to preserve the site in the State of Indiana associated with the boyhood and family of Abraham Lincoln, the Secretary of the Interior shall designate the original Tom Lincoln farm, the nearby gravesite of Nancy Hanks Lincoln, and such adjoining lands as he deems necessary for establishment as the Lincoln Boyhood National Memorial. However, the area designated for establishment shall not exceed two hundred acres.

Lincoln Boyhood National Memorial, Ind. Establishment.

Sec. 2. The Secretary is authorized to acquire by donation or purchase with donated or appropriated funds, land and interest in land within the designated area. When land has been acquired in sufficient quantity to afford an initially administrable unit of the national park system, he shall establish the Lincoln Boyhood National Memorial by publication of notice thereof in the Federal Register.

Publication in F. R.

Sec. 3. The Lincoln Boyhood National Memorial shall be administered by the Secretary of the Interior as a part of the national park system in accordance with provisions of the Act entitled "An Act to establish a National Park Service, and for other purposes", approved August 25, 1916 (39 Stat. 535), as amended and supplemented.

16 USC 1-43 passim.

Appropriation.

Sec. 4. There are hereby authorized to be appropriated such sums as are necessary to carry out the purposes of this Act, but not more than \$1,000,000, of which not more than \$75,000 shall be expended for the acquisition of lands or interests in land.

Approved February 19, 1962.

Public Law 87-408

March 2, 1962 [H. R. 258]

AN ACT

To amend the District of Columbia Sales Tax Act to increase the rate of tax imposed on certain gross receipts, to amend the District of Columbia Motor Vehicle Parking Facility Act of 1942 to transfer certain parking fees and other moneys to the highway fund, and for other purposes.

D. C. taxes.

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

TITLE I—AMENDMENTS TO THE DISTRICT OF COLUM-BIA SALES TAX ACT AND THE DISTRICT OF COLUM-BIA USE TAX ACT

63 Stat. 115.

Sec. 101. (a) Section 125 of the District of Columbia Sales Tax Act (D.C. Code 47-2602) is amended by striking out "2 per centum" and by inserting in lieu thereof "3 per centum", and by striking out in the proviso thereof "3 per centum" and inserting in lieu thereof "4 per centum".

(b) Subsection (a) of section 127 of such Act (D.C. Code 47-2604

68 Stat. 118.

63 Stat. 126.

Effective date.

(a)) is amended to read as follows: (a) On each sale, other than sales of food for human consumption off the premises where such food is sold, and other than sales or charges for rooms, lodgings, or accommodations furnished to transients, such amounts as may be prescribed by the Board of Commissioners of the District of Columbia to carry out the purposes of this section."

(c) Subsection (c) of section 127 of such Act (D.C. Code 47-2604 (c)) is amended by striking out "3 per centum" and inserting in lieu

thereof "4 per centum".

Sec. 102. Section 212 of the District of Columbia Use Tax Act (D.C. Code 47-2702) is amended by striking out "2 per centum" and insert-

ing in lieu thereof "3 per centum".

SEC. 103. The amendments made by the first two sections of this title shall take effect on the first day of the first month which begins on or after the thirtieth day after the date of enactment of this Act. From and after the effective date of such amendments, all references in the District of Columbia Use Tax Act to sections 125, and 127 of the District of Columbia Sales Tax Act shall be deemed to be references to such sections 125 and 127 as amended by the first section of this title.

TITLE II—AMENDMENTS TO THE DISTRICT OF COLUM-BIA INCOME AND FRANCHISE TAX ACT OF 1947

SEC. 201. Paragraph (1) of subsection 7(a) of title XII of the District of Columbia Income and Franchise Tax Act of 1947, as amended (61 Stat. 353; sec. 47-1586f(a) (1), D.C. Code), is amended to read as follows:

"(1) Except as provided in paragraph (2) of this subsection, the total amount of tax due as shown on the taxpayer's return is due and payable in full at the time prescribed in this article for the filing of such return."

SEC. 202. The provisions of this title shall be applicable to the taxable years beginning after December 31, 1961.

70 Stat. 71.