

# Public Laws

ENACTED DURING THE

FIRST SESSION OF THE EIGHTY-SECOND CONGRESS

OF THE

UNITED STATES OF AMERICA

*Begun and held at the City of Washington on Wednesday, January 3, 1951, and adjourned sine die on Saturday, October 20, 1951. HARRY S. TRUMAN, President; ALBEN W. BARKLEY, Vice President; SAM RAYBURN, Speaker of the House of Representatives.*

## Public Law 1

## CHAPTER 1

### AN ACT

February 21, 1951  
[H. R. 2141]

To extend for two years the existing privilege of free importation of gifts from members of the Armed Forces of the United States on duty abroad.

*Be it enacted 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. III, title 50 App., sec. 847), is hereby amended by striking out "July 1, 1951" and inserting in lieu thereof "July 1, 1953".*

63 Stat. 612.  
50 U. S. C., Supp. IV,  
app. § 847.

Approved February 21, 1951.

## Public Law 2

## CHAPTER 2

### JOINT RESOLUTION

Amending section 5012 of the Internal Revenue Code.

February 28, 1951  
[H. J. Res. 87]

*Resolved by the Senate and House of Representatives of the United States of America in Congress assembled, That section 5012 of the Internal Revenue Code (relating to powers of the Joint Committee on Internal Revenue Taxation to obtain data) is hereby amended by adding at the end thereof the following new subsection:*

56 Stat. 970.  
26 U. S. C. § 5012.

*"(c) Subsections (a) and (b) shall be applied in accordance with their provisions without regard to Reorganization Plan Numbered 26 of 1950 or to any other reorganization plan becoming effective on, before, or after the date of the enactment of this subsection."*

Approved February 28, 1951.