

such State or Territory. Such agreement shall provide that the head of each department or agency of the United States shall comply with the requirements of such law in the case of employees of such agency or department who are subject to such tax and whose regular place of Federal employment is within the State or Territory with which such agreement is entered into. No such agreement shall apply with respect to compensation for service as a member of the Armed Forces of the United States.

SEC. 2. Nothing in this Act shall be deemed to consent to the application of any provision of law which has the effect of imposing more burdensome requirements upon the United States than it imposes upon other employers, or which has the effect of subjecting the United States or any of its officers or employees to any penalty or liability by reason of the provisions of this Act.

Approved July 17, 1952.

Public Law 588

CHAPTER 941

July 17, 1952
[H. R. 1758]

AN ACT

To amend section 824 of the Code of Laws for the District of Columbia.

D. C. Code
amendment.
31 Stat. 1324.
D. C. Code 22-
3102.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That section 824 of the Code of Laws for the District of Columbia, as amended, is hereby amended to read as follows:

"SEC. 824. UNLAWFUL ENTRY ON PUBLIC OR PRIVATE PROPERTY.—Any person who, without lawful authority, shall enter, or attempt to enter, any public or private dwelling, building or other property, or part of such dwelling, building or other property, against the will of the lawful occupant or of the person lawfully in charge thereof, or being therein or thereon, without lawful authority to remain therein or thereon shall refuse to quit the same on the demand of the lawful occupant, or of the person lawfully in charge thereof, shall be deemed guilty of a misdemeanor, and on conviction thereof shall be punished by a fine not exceeding \$100 or imprisonment in the jail for not more than six months, or both, in the discretion of the court."

Approved July 17, 1952.

Public Law 589

CHAPTER 942

July 17, 1952
[H. R. 7255]

AN ACT

To amend section 165 (b) of the Internal Revenue Code (relating to employee stock purchase plans).

Internal Revenue
Code, amendment.
53 Stat. 877.
26 USC 165.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That section 165 (b) of the Internal Revenue Code (relating to employee stock purchase plans) is hereby amended by adding at the end thereof the following: "In no event shall the amount actually distributed or made available to any distributee include net unrealized appreciation in securities of the employer corporation attributable to the amount contributed by the employee. Such net unrealized appreciation and the resulting adjustments to basis of such securities shall also be determined in accordance with regulations which shall be prescribed by the Secretary."

SEC. 2. The amendment made by this Act shall be applicable with respect to taxable years beginning after December 31, 1951.

Approved July 17, 1952.