

and universities. The Administrator shall provide liaison at an appropriate organizational level to assure coordination of his activities with State and local government agencies, departments, bureaus, or offices concerned with any matter related to programs of fire prevention and control and with private and other Federal organizations and offices so concerned.

ASSISTANCE TO CONSUMER PRODUCT SAFETY COMMISSION

SEC. 22. Upon request, the Administrator shall assist the Consumer Product Safety Commission in the development of fire safety standards or codes for consumer products, as defined in the Consumer Product Safety Act (15 U.S.C. 2051 et seq.).

15 USC 2219.

CONFORMING AMENDMENTS

SEC. 23. Section 12 of the Act of February 14, 1903, as amended (15 U.S.C. 1511), is amended to read as follows:

“BUREAUS IN DEPARTMENT

“SEC. 12. The following named bureaus, administrations, services, offices, and programs of the public service, and all that pertains thereto, shall be under the jurisdiction and subject to the control of the Secretary of Commerce:

- “(a) National Oceanic and Atmospheric Administration;
- “(b) United States Travel Service;
- “(c) Maritime Administration;
- “(d) National Bureau of Standards;
- “(e) Patent Office;
- “(f) Bureau of the Census;
- “(g) National Fire Prevention and Control Administration; and
- “(h) such other bureaus or other organizational units as the Secretary of Commerce may from time to time establish in accordance with law.”

Approved October 29, 1974.

Public Law 93-499

AN ACT

To extend for an additional temporary period the existing suspension of duties on certain classifications of yarns of silk, and for other purposes.

October 29, 1974
[H. R. 7780]

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That (a) items 905.30 and 905.31 of the appendix to the Tariff Schedules of the United States (19 U.S.C. 1202) are each amended by striking out “11/7/73”

Certain silk yarns, duty suspension, extension; Internal Revenue Code of 1954, amendments.

and inserting in lieu thereof "11/7/75"; and such item 905.31 is further amended by striking out "and item 308.51".

(b) The amendments made by subsection (a) shall apply with respect to articles entered, or withdrawn from warehouse, for consumption on or after the date of the enactment of this Act.

(c) Upon request therefor filed with the customs officer concerned on or before the sixtieth day after the date of the enactment of this Act, the entry or withdrawal of any article—

(1) which was made after November 7, 1973, and before the date of the enactment of this Act, and

(2) with respect to which there would have been no duty if the amendments made by subsection (a) applied to such entry or withdrawal,

shall notwithstanding the provisions of section 514 of the Tariff Act of 1930 or any other provision of law, be liquidated or reliquidated as though such entry or withdrawal had been made on the date of the enactment of this Act.

SEC. 2. (a) Section 613(c)(4)(E) of the Internal Revenue Code of 1954 (relating to treatment processes considered as mining) is amended by inserting after "phosphate rock," the following: "the decarbonation of trona."

(b) The amendment made by this section shall apply to taxable years beginning after December 31, 1970.

Sec. 3. Wagering tax amendments.

(a) TAX ON WAGERS.—Section 4401 of the Internal Revenue Code of 1954 (relating to imposition of tax on wagers) is amended by striking out "10 percent" and inserting in lieu thereof "2 percent".

(b) OCCUPATIONAL TAX.—Section 4411 of the Internal Revenue Code of 1954 (relating to imposition of occupational taxes) is amended by striking out "\$50" and inserting in lieu thereof "\$500".

(c) DISCLOSURE OF WAGERING TAX INFORMATION.—

(1) Subchapter C of Chapter 35 of the Internal Revenue Code of 1954 (relating to miscellaneous provisions) is amended by adding at the end thereof the following new section:

"Sec. 4424. Disclosure of wagering tax information.

"(a) GENERAL RULE.—Except as otherwise provided in this section, neither the Secretary or his delegate nor any other officer or employee of the Treasury Department may divulge or make known in any manner whatever to any person—

"(1) any original, copy, or abstract of any return, payment, or registration made pursuant to this chapter,

"(2) any record required for making any such return, payment, or registration, which the Secretary or his delegate is permitted by the taxpayer to examine or which is produced pursuant to section 7602, or

"(3) any information come at by the exploitation of any such return, payment, registration, or record.

Effective date.
19 USC 1202
note.

19 USC 1202
note.

19 USC 1514.

Mining, treat-
ment processes.
26 USC 613.

Effective date.
26 USC 613
note.

26 USC 4401.

26 USC 4411.

26 USC 4424.

26 USC 7602.

“(b) **PERMISSIBLE DISCLOSURE.**—A disclosure otherwise prohibited by subsection (a) may be made in connection with the administration or civil or criminal enforcement of any tax imposed by this title. However, any document or information so disclosed may not be—

“(1) divulged or made known in any manner whatever by any officer or employee of the United States to any person except in connection with the administration or civil or criminal enforcement of this title, nor

“(2) used, directly or indirectly, in any criminal prosecution for any offense occurring before the date of enactment of this section.

“(c) **USE OF DOCUMENTS POSSESSED BY TAXPAYER.**—Except in connection with the administration or civil or criminal enforcement of any tax imposed by this title—

“(1) any stamp denoting payment of the special tax under this chapter,

“(2) any original, copy, or abstract possessed by a taxpayer of any return, payment, or registration made by such taxpayer pursuant to this chapter, and

“(3) any information come at by the exploitation of any such document,

shall not be used against such taxpayer in any criminal proceeding.

“(d) **INSPECTION BY COMMITTEES OF CONGRESS.**—Section 6103(d) shall apply with respect to any return, payment, or registration made pursuant to this chapter.”

26 USC 6103.

(2) The table of sections for such subchapter is amended by adding at the end thereof the following:

“SEC. 4424. Disclosure of wagering tax in information.”

(d) **EFFECTIVE DATE.**—

(1) **IN GENERAL.**—The amendments made by this section take effect on December 1, 1974, and shall apply only with respect to wagers placed on or after such date.

26 USC 4401 note.

(2) **TRANSITIONAL RULES.**—

(A) Any person who, on December 1, 1974, is engaged in an activity which makes him liable for payment of the tax imposed by section 4411 of the Internal Revenue Code of 1954 (as in effect on such date) shall be treated as commencing such activity on such date for purposes of such section and section 4901 of such Code.

26 USC 4411 note.

26 USC 4411.

(B) Any person who, before December 1, 1974.—

26 USC 4901.

(i) became liable for and paid the tax imposed by section 4411 of the Internal Revenue Code of 1954 (as in effect on July 1, 1974) for the year ending June 30, 1975, shall not be liable for any additional tax under such section for such year, and

Occupational tax, liability.

(ii) registered under section 4412 of such Code (as in effect on July 1, 1974) for the year ending June 30, 1975, shall not be required to reregister under such section for such year.

26 USC 4412.

Approved October 29, 1974.