
CHAP. 26.—An Act To provide for the inspection of the battle fields and surrender grounds in and around old Appomattox Court House, Virginia.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That a commission is hereby created, to be composed of the following members, who shall be appointed by the Secretary of War:

(1) A commissioned officer of the Corps of Engineers, United States Army;
(2) A veteran of the Civil War who served honorably in the military forces of the United States; and
(3) A veteran of the Civil War who served honorably in the military forces of the Confederate States of America.

Sec. 2. In appointing the members of the commission created by section 1 of this Act the Secretary of War shall, as far as practicable, select persons familiar with the terrain of the battle fields and surrender grounds of old Appomattox Court House, Virginia, and the historical events associated therewith.

Sec. 3. It shall be the duty of the commission, acting under the direction of the Secretary of War, to inspect the battle fields and surrender grounds in and around old Appomattox Court House, Virginia, in order to ascertain the feasibility of preserving and marking for historical and professional military study such fields. The commission shall submit a report of its findings to the Secretary of War not later than December 1, 1926.

Sec. 4. There is authorized to be appropriated, out of any money in the Treasury not otherwise appropriated, the sum of $3,000 in order to carry out the provision of this Act.

Approved, February 25, 1926.

CHAP. 27.—An Act To reduce and equalize taxation, to provide revenue, and for other purposes.

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

TITLE I.—GENERAL DEFINITIONS

Section 1. This Act may be cited as the “Revenue Act of 1926.”

Sec. 2. (a) When used in this Act—
(1) The term “person” means an individual, a trust or estate, a partnership, or a corporation.
(2) The term “corporation” includes associations, joint-stock companies, and insurance companies.
(3) The term “domestic” when applied to a corporation or partnership means created or organized in the United States or under the law of the United States or of any State or Territory.
(4) The term “foreign” when applied to a corporation or partnership means a corporation or partnership which is not domestic.
(5) The term “United States” when used in a geographical sense includes only the States, the Territories of Alaska and Hawaii, and the District of Columbia.
(6) The term “Secretary” means the Secretary of the Treasury.
(7) The term “Commissioner” means the Commissioner of Internal Revenue.
(8) The term “collector” means collector of internal revenue.
(9) The term “taxpayer” means any person subject to a tax imposed by this Act.