

"(b) The salaries or wages paid by the Territory of Hawaii, or any of its political subdivisions, for services rendered in connection with the exercise of an essential governmental function of the Territory or its political subdivisions, shall not be taxable by the United States in the administration of the income tax laws."

Approved, April 12, 1930.

Territorial salaries,
etc., not subject to
Federal income tax.

CHAP. 137.—An Act To approve act numbered 29 of the session laws of 1929 of the Territory of Hawaii, entitled "An act to authorize and provide for the manufacture, maintenance, distribution, and supply of electric current for light and power within Hanalei, in the District of Hanalei, island and county of Kauai."

April 12, 1930.
[H. R. 7984.]
[Public, No. 117.]

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That act numbered 29 of the session laws of 1929 of the Territory of Hawaii, entitled "An act to authorize and provide for the manufacture, maintenance, distribution, and supply of electric current for light and power within Hanalei, in the District of Hanalei, island and county of Kauai," passed by the Legislature of the Territory of Hawaii and approved by the Governor of the Territory of Hawaii on April 19, 1929, is hereby approved: *Provided*, That the authority in section 16 of said act for the amending or repeal of said act shall not be held to authorize such action by the Legislature of Hawaii except upon approval by Congress in accordance with the Organic Act: *Provided further*, That nothing herein shall be construed as an approval by Congress of the theory of establishing value on the actual cost of reproducing or replacing property as contained in section 18 of the said act.

Hawaii.
Grant of electric franchise in Kauai County, approved.

Provisos.
Amendment subject to approval of Congress.

No approval of establishing cost of reproducing property, etc.

Approved, April 12, 1930.

CHAP. 138.—An Act To authorize the incorporated town of Cordova, Alaska, to issue bonds for the construction of a trunk-sewer system and a bulkhead or retaining wall, and for other purposes.

April 12, 1930.
[H. R. 8559.]
[Public, No. 118.]

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the incorporated town of Cordova, Alaska, is hereby authorized and empowered to issue its bonds in any sum not to exceed \$50,000 for the purpose of constructing a trunk-sewer system in said town and a bulkhead or retaining wall on First Street of said town: *Provided, however*, That no issue of bonds or other instruments of any such indebtedness shall be made, other than such bonds or other instruments of indebtedness in serial form maturing in substantially equal annual installments, the first installment to mature not later than five years from the date of the issue of such series and the last installment not later than thirty years from the date of such issue.

Cordova, Alaska.
May issue bonds for sewer system, etc.

Proviso.
Form, etc., of bonds.

SEC. 2. That before said bonds shall be issued a special election shall be ordered by the common council of the town of Cordova, at which election the question whether such bonds shall be issued shall be submitted to the qualified electors of said town of Cordova. Thirty days' notice of any such election shall be given by publication thereof in a newspaper printed and published and of general circulation in said town before the day fixed for such election.

Special election to authorize.

SEC. 3. That the registration for such election, the manner of conducting the same, and the canvass of the returns of said election shall be, as nearly as practicable, in accordance with the requirements of law in general or special elections in said municipality, and said

Conduct of election.