CHAP. 519.—An Act To authorize the Secretary of War to lease to the city of Little Rock portions of the Little Rock air depot, Arkansas, and for other purposes.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the Secretary of War be, and he is hereby, authorized to lease to the city of Little Rock, Arkansas, for an indeterminate number of years, upon such terms and conditions as the Secretary of War deems advisable, such portions of the Little Rock air depot, Arkansas, as are now or may hereafter become available for leasing, reserving to the United States, however, the right to resume possession and occupy said tract, or any portion thereof, whenever in the judgment of the President an emergency exists that requires the use and appropriation of the same for the public defense.

Sec. 2. That the Secretary of War be, and he is hereby, authorized and empowered to grant to the Baltimore and Ohio Railroad Company a right of way, for railroad purposes, in such location as the Secretary of War may approve, across the Bolling Field Military Reservation, District of Columbia, as now and to be enlarged under authority of the Act approved February 25, 1929 (45 Stat. 1303), in exchange, on such terms and conditions as the Secretary of War deems necessary, for the right, title, and interest of the Baltimore and Ohio Railroad Company in the right of way occupied by it as now located and constructed across said property:

Provided, That the expense incident to effecting said exchange, including grading and relocation on the new right of way of existing tracks and facilities, shall be payable from funds heretofore appropriated or those authorized to be appropriated, when available, for improvement of the landing field at Bolling Field.

Approved, March 4, 1931.

CHAP. 520.—An Act To amend the Act entitled “An Act defining butter, also imposing a tax upon and regulating the manufacture, sale, importation, and exportation of oleomargarine,” approved August 2, 1886, as amended, and for other purposes.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the second paragraph of section 3 of the Act entitled “An Act defining butter, also imposing a tax upon and regulating the manufacture, sale, importation, and exportation of oleomargarine,” approved August 2, 1886, as amended (U. S. C., title 26, sec. 207), is amended to read as follows:

“And any person that sells, vends, or furnishes oleomargarine for the use and consumption of others, except to his own family table without compensation, who shall add to or mix with such oleomargarine any substance which causes such oleomargarine to be yellow in color, determined as provided in subsection (b) of section 8, shall also be held to be a manufacturer of oleomargarine within the meaning of this Act and subject to the provisions thereof.”

Sec. 2. Section 8 of such Act of August 2, 1886, as amended (U. S. C., title 26, sec. 546), is amended to read as follows:

“Sec. 8. (a) Upon oleomargarine which shall be manufactured and sold, or removed for consumption or use, there shall be assessed and collected a tax at the rate of one-fourth of 1 cent per pound, to be paid by the manufacturer thereof; except that such tax shall be at the rate of 10 cents per pound in the case of oleomargarine which is yellow in color.
"(b) For the purposes of subsection (a) and of section 3, oleomargarine shall be held to be yellow in color when it has a tint or shade containing more than one and six-tenths degrees of yellow, or of yellow and red collectively, but with an excess of yellow over red, measured in the terms of the Lovibond tintometer scale or its equivalent. Such measurements shall be made under regulations prescribed by the Commissioner of Internal Revenue, with the approval of the Secretary of the Treasury, and such regulations shall provide that the measurements shall be applied in such manner and under such conditions as will, in the opinion of the commissioner, insure as nearly as practicable that the result of the measurement will show the color of the oleomargarine under the conditions under which it is customarily offered for sale to the consumer.

"(c) The tax levied by this section shall be represented by coupon stamps; and the provisions of existing laws governing the engraving, issue, sale, accountability, effacement, and destruction of stamps relating to tobacco and snuff, as far as applicable, are hereby made to apply to stamps provided for by this section."

Sec. 3. That section 15 of the Agricultural Marketing Act, approved June 15, 1929, is amended by adding at the end thereof a new subdivision to read as follows:

"(g) As used in this Act, the term ‘agricultural commodity’ includes, in addition to other agricultural commodities, crude gum (oleoresin) from a living tree, and the following products as processed by the original producer of the crude gum (oleoresin) from which derived: Gum spirits of turpentine and gum rosin, as defined in the Naval Stores Act, approved March 3, 1923."

Sec. 4. This Act shall take effect upon the expiration of ninety days after the date of its enactment except section 3, which shall take effect upon the approval of this Act.

Approved, March 4, 1931.

CHAP. 521.—An Act To authorize an appropriation to provide additional hospital, domiciliary, and out-patient dispensary facilities for persons entitled to hospitalization under the World War Veterans’ Act, 1924, as amended, and for other purposes.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That in order to provide sufficient hospital, domiciliary, and out-patient dispensary facilities to care for the increasing load of disabled veterans of all wars and to enable the Veterans’ Administration to care for its beneficiaries in Veterans’ Administration institutions, rather than in contract temporary facilities and other institutions, the Administrator of Veterans’ Affairs, subject to the approval of the President, is hereby authorized to provide additional hospital, domiciliary, and out-patient dispensary facilities for persons entitled to hospitalization or domiciliary care under the World War Veterans’ Act, 1924, as amended, or the various laws pertaining to the Bureau of National Homes, formerly the National Home for Disabled Volunteer Soldiers, by purchase, replacement, and remodeling or extension of existing plants, and by construction on sites now owned by the Government or on sites to be acquired by purchase, condemnation, gift, or otherwise of such hospitals, domiciliary and out-patient dispensary facilities to include the necessary buildings and auxiliary structures, mechanical equipment, approach work, roads, and trackage facilities leading thereto, sidewalks abutting hospital reservations, vehicles, livestock, furniture, equipment, and accessories; and also to