

[CHAPTER 222]

AN ACT

To exclude certain vendors of newspapers or magazines from certain provisions of the Social Security Act and Internal Revenue Code.

April 20, 1948
[H. R. 5052]
[Public Law 492]

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That (a) section 209 (b) (15) of the Social Security Act, as amended (U. S. C., 1940 edition, Supp. V, title 42, sec. 409 (b) (15)), and section 1426 (b) (15) of the Internal Revenue Code, as amended, are hereby amended to read as follows:

Social Security Act
and Internal Revenue
Code, amendments.
53 Stat. 1376, 1386.
42 U. S. C. § 409 (b)
(15); 26 U. S. C. § 1426
(b) (15).

“(15) (A) Service performed by an individual under the age of eighteen in the delivery or distribution of newspapers or shopping news, not including delivery or distribution to any point for subsequent delivery or distribution;

“(B) Service performed by an individual in, and at the time of, the sale of newspapers or magazines to ultimate consumers, under an arrangement under which the newspapers or magazines are to be sold by him at a fixed price his compensation being based on the retention of the excess of such price over the amount at which the newspapers or magazines are charged to him, whether or not he is guaranteed a minimum amount of compensation for such service, or is entitled to be credited with the unsold newspapers or magazines turned back; or”.

(b) The amendment made by subsection (a) to section 209 (b) (15) of the Social Security Act shall be applicable with respect to services performed after the date of the enactment of this Act, and the amendment made to section 1426 (b) (15) of the Internal Revenue Code shall be applicable with respect to services performed after December 31, 1939.

SEC. 2. (a) Section 1607 (c) (15) of the Internal Revenue Code, as amended, is hereby amended to read as follows:

53 Stat. 1395.
26 U. S. C. § 1607
(c) (15).

“(15) (A) Service performed by an individual under the age of eighteen in the delivery or distribution of newspapers or shopping news, not including delivery or distribution to any point for subsequent delivery or distribution;

“(B) Service performed by an individual in, and at the time of, the sale of newspapers or magazines to ultimate consumers, under an arrangement under which the newspapers or magazines are to be sold by him at a fixed price, his compensation being based on the retention of the excess of such price over the amount at which the newspapers or magazines are charged to him, whether or not he is guaranteed a minimum amount of compensation for such service, or is entitled to be credited with the unsold newspapers or magazines turned back;”.

(b) The amendment made by subsection (a) shall be applicable with respect to services performed after December 31, 1939, and, as to services performed before July 1, 1946, shall be applied as if such amendment had been a part of section 1607 (c) (15) of the Internal Revenue Code as added to such code by section 614 of the Social Security Act Amendments of 1939.

53 Stat. 1395.
26 U. S. C. § 1607
(c) (15).
Overpayment of tax.

SEC. 3. If any amount paid prior to the date of the enactment of this Act constitutes an overpayment of tax solely by reason of an amendment made by this Act, no refund or credit shall be made or allowed with respect to the amount of such overpayment.

JOSEPH W. MARTIN JR
Speaker of the House of Representatives.

A. H. VANDENBERG
President of the Senate pro tempore.

IN THE HOUSE OF REPRESENTATIVES, U. S.,

*April 14, 1948.*Certificate of House
of Representatives.

The House of Representatives having proceeded to reconsider the bill (H. R. 5052) entitled "An Act to exclude certain vendors of newspapers or magazines from certain provisions of the Social Security Act and Internal Revenue Code", returned by the President of the United States with his objections, to the House of Representatives, in which it originated, it was

Resolved, That the said bill pass, two-thirds of the House of Representatives agreeing to pass the same.

Attest:

JOHN ANDREWS
Clerk.

Certificate of origin.

I certify that this Act originated in the House of Representatives.

JOHN ANDREWS
Clerk.

IN THE SENATE OF THE UNITED STATES,

*April 20 (legislative day, March 29), 1948.*Certificate of
Senate.

The Senate having proceeded to reconsider the bill (H. R. 5052) "An Act to exclude certain vendors of newspapers or magazines from certain provisions of the Social Security Act and Internal Revenue Code", returned by the President of the United States with his objections, to the House of Representatives, in which it originated, and passed by the House of Representatives on reconsideration of the same, it was

Resolved, That the said bill pass, two-thirds of the Senators present having voted in the affirmative.

Attest:

CARL A. LOEFFLER
Secretary.

[CHAPTER 223]

AN ACT

To provide that appointments of United States commissioners for the Isle Royale, Hawaii, Mammoth Cave, and Olympic National Parks shall be made by the United States district courts without the recommendation and approval of the Secretary of the Interior.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the first sentence of section 5 of the Act entitled "An Act to accept the cession by the State of Michigan of exclusive jurisdiction over the lands embraced within the Isle Royale National Park, and for other purposes", approved March 6, 1942 (U. S. C., 1940 edition, Supp. V, title 16, sec. 408m), is amended by striking out "upon the recommendation and approval of the Secretary of the Interior of a qualified candidate".

SEC. 2. The first paragraph of section 6 of the Act entitled "An Act to provide for the exercise of sole and exclusive jurisdiction by the United States over the Hawaii National Park in the Territory of Hawaii, and for other purposes", approved April 19, 1930, as amended (U. S. C., 1940 edition, title 16, sec. 395e), is amended by striking out "upon the recommendation and approval of the Secretary of the Interior of a qualified candidate".

SEC. 3. The first sentence of section 5 of the Act entitled "An Act to accept the cession by the Commonwealth of Kentucky of exclusive jurisdiction over the lands embraced within the Mammoth Cave National Park; to authorize the acquisition of additional lands for the

April 21, 1948

[H. R. 2645]

[Public Law 493]

U. S. commissioners.
Appointments to cer-
tain national parks.

56 Stat. 134.

16 U. S. C. § 408m.

46 Stat. 228.

16 U. S. C. § 395e.