District, and which has no officer, agent, or representative having
an office or other place of business in the District, during the tax-
able year; or

"(2) Sales of tangible personal property by a corporation or
unincorporated business which does not maintain an office or other
place of business in the District and which has no office, agent, or
representative in the District except for the sole purpose of doing
business with the United States, but such corporations and unin-
corporated businesses shall be subject to the licensing provisions
in title XIV of this article.

"For purposes of this proviso, the words 'agent' or 'representative'
shall not include any independent broker engaged independently in
regularly soliciting orders in the District for sellers and who holds
himself out as such."

Sec. 2. Section 1 of title X of article I of said Act is amended by
striking out the period at the end of the section, inserting a colon, and
the following: "Provided further, That income derived from the sale
of tangible personal property by a corporation or unincorporated busi-
ness not carrying on or engaging in trade or business within the
District as defined in title I of this article shall not be considered as
income from sources within the District for purposes of this article,
with the exception of income from sales to the United States not
excluded from gross income as provided in title III, section 2 (b) (13)
of this article."

Sec. 3. Paragraph lettered (b) of section 2 of title III of article I
of said Act is amended by adding thereto the following subparagraph:

"(13) Income derived from the sale of tangible personal prop-
erty to the United States by corporations and unincorporated busi-
nesses having their principal places of business located outside
the District, which property is delivered from places outside the
District for use outside the District: Provided, however, That the
taxpayer shall furnish to the Assessor a statement in writing of the
amount of gross sales so made and, if required by the Assessor,
a list of the names of the agencies of the United States through
which such property was sold."

Sec. 4. Section 4 of title XIV of article I of said Act is repealed.

Sec. 5. The amendments made by this Act shall apply to the taxable
year or part thereof beginning on the 1st day of January 1948, and to
succeeding taxable years.

Approved May 3, 1948.

[CHAPTER 247]

AN ACT

To amend paragraph 1803 (2) of the Tariff Act of 1930, relating to firewood and
other woods.

Be it enacted by the Senate and House of Representatives of the
United States of America in Congress assembled, That paragraph 1803
(2) of the Tariff Act of 1930 is amended to read as follows:

"(2) Logs; timber, round, unmanufactured; pulpwoods; firewood,
including fuel made by compression from bark, sawdust, or other wood
waste of the saw or planing mill; handle bolts, shingle bolts; gun
blocks for gunstocks, rough hewn or sawed or planed on one side; and
laths; all the foregoing not specially provided for."

(b) This Act shall be effective as to merchandise entered for con-
sumption, or withdrawn from warehouse for consumption, on and
after the thirtieth day after the enactment of this Act.

Approved May 3, 1948.