Sec. 3. The conveyance shall be on the express condition that the Territory of Alaska will grant to the United States without charge for such period or periods as may be necessary as determined by the Secretary of the Army the use of approximately 4,050 square feet of open storage area presently occupied by the Alaska Communication System together with rights of ingress and egress and rights-of-way for water lines, sewer lines, telephone and telegraph lines, power lines, and other utilities.

Approved March 28, 1957.

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(4) Section 6413 (a) (1) (relating to floor stocks refunds on

To provide a fifteen-month extension of the existing corporate normal-tax rate and of certain excise-tax rates.

March 29, 1957 [H. R. 4090]

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That this Act may sion Act of 1957. be cited as the "Tax Rate Extension Act of 1957".

70 Stat. 56. 26 USC 11, 821.

SEC. 2. FIFTEEN-MONTH EXTENSION OF CORPORATE NORMAL-TAX RATE.

Section 11 (b) (relating to corporate normal tax), section 821 (a) (1) (A) (relating to mutual insurance companies other than interinsurers), and section 821 (b) (1) (relating to interinsurers) of the Internal Revenue Code of 1954 are amended as follows:

(1) By striking out "APRIL 1, 1957" each place it appears and inserting in lieu thereof "JULY 1, 1958";

serting in lieu thereof "JULY 1, 1998";
(2) By striking out "April 1, 1957" each place it appears and inserting in lieu thereof "July 1, 1958";

(3) By striking out "MARCH 31, 1957" each place it appears and

inserting in lieu thereof "JUNE 30, 1958";

(4) By striking out "March 31, 1957" each place it appears and inserting in lieu thereof "June 30, 1958".

SEC. 3. FIFTEEN-MONTH EXTENSION OF EXCISE TAX RATES.

(a) Extension of Rates.—The following provisions of the Internal Revenue Code of 1954 are amended by striking out "April 1, 1957" each place it appears and inserting in lieu thereof "July 1, 1958"-

26 USC 4061-570 1, passim.

(1) section 4061 (relating to motor vehicles);

(2) section 5001 (a) (1) (relating to distilled spirits);

(3) section 5001 (a) (3) (relating to imported perfumes containing distilled spirits);

(4) section 5022 (relating to cordials and liqueurs containing

(5) section 5041 (b) (relating to wines);

(6) section 5051 (a) (relating to beer); and (7) section 5701 (c) (1) (relating to cigarettes).

(b) TECHNICAL AMENDMENTS.—The following provisions of the

Internal Revenue Code of 1954 are amended as follows:

(1) Section 5063 (relating to floor stocks refunds on distilled spirits, wines, cordials, and beer) is amended by striking out "April 1, 1957" each place it appears and inserting in lieu thereof

26 USC 5063.

"July 1, 1958", and by striking out "May 1, 1957" and inserting

in lieu thereof "August 1, 1958". 26 USC 5134.

(2) Section 5134 (a) (3) (relating to drawback in the case of distilled spirits) is amended by striking out "March 31, 1957"

and inserting in lieu thereof "June 30, 1958".

(3) Subsections (a) and (b) of section 5707 (relating to floor stocks refunds on cigarettes) are amended by striking out "April 1, 1957" each place it appears and inserting in lieu thereof "July 1, 1958", and by striking out "July 1, 1957" and inserting in lieu

thereof "October 1, 1958".

(4) Section 6412 (a) (1) (relating to floor stocks refunds on automobiles) is amended by striking out "April 1, 1957" each place it appears and inserting in lieu thereof "July 1, 1958", by striking out "July 1, 1957" and inserting in lieu thereof "October 1, 1958", and by striking out "August 10, 1957" each place it appears and inserting in lieu thereof "November 10, 1958".

Section 497 of the Revenue Act of 1951 (relating to refunds on articles from foreign trade zones), as amended, is amended by striking out "April 1, 1957" each place it appears and inserting in lieu thereof

"July 1, 1958".

Approved March 29, 1957.

Public Law 85-13

AN ACT

To amend section 334 (e) of the Agricultural Adjustment Act of 1938, as amended, relating to increased allotments for durum wheat.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That section 334 (e) of the Agricultural Adjustment Act of 1938, as amended (7 U.S. C.

1334), is amended to read as follows:

"(e) Notwithstanding any other provision of this Act, the Secretary shall increase the farm marketing quotas and acreage allotments for the 1957 crop of wheat for farms located in counties in the States of North Dakota, Minnesota, Montana, South Dakota, and California, designated by the Secretary as counties which (1) are capable of producing durum wheat (class II) and (2) have produced such wheat for commercial food products during one or more of the five years 1952 through 1956. The increase in the wheat acreage allotment for any farm shall be conditioned upon the production of durum wheat (class II) on such increased acreage. The increased allotment shall be determined by adding to the allotment established without regard to this subsection (hereinafter referred to as the 'original allotment') an acreage equal to the acreage by which the original allotment exceeds the 1957 acreage on the farm of classes of wheat other than durum wheat (class II) (hereinafter referred to as 'other wheat'), but such increased allotment shall not exceed the smaller of the cropland on the farm well suited to wheat or the wheat acreage on the farm: Provided, That for the purposes of this subsection (1) the original allotment for each farm shall be not less than fifteen acres, and (2) varieties of class II (durum wheat) known as 'Golden Ball' and 'Peliss' shall be regarded as 'other wheat'. Notwithstanding any other provision of this subsection, (1) no acreage allotment shall be increased under this subsection by more than sixty acres, and (2) no acreage allotment shall be increased under this subsection for any farm on which the producer knowingly devotes to the production

of other wheat an acreage in excess of the acreage allotment estab-

70 Stat. 67, 26 USC 5701 note.

26 USC 5707.

26 USC 6412.

April 2, 1957

Durum wheat. Quotas and al-1otments. 70 Stat. 50.