(b) The table of sections for such subpart B is amended by adding at the end thereof the following:

"Sec. 456. Prepaid dues income of certain membership organizations,"

Applicability.

SEC. 2. The amendments made by this Act shall apply with respect to taxable years beginning after December 31, 1960.

Approved July 26, 1961.

Public Law 87-110

July 26, 1961 [H. R. 4591] AN ACT

To continue until the close of June 30, 1962, the suspension of duties on metal scrap, and for other purposes.

Metal scrap. Duty suspension.

74 Stat. 361. 19 USC 1001, par. 301 note. 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 2 of the Act of September 30, 1950 (Public Law 869, Eighty-first Congress), is hereby amended by striking out "June 30, 1961" and inserting in lieu thereof "June 30, 1962": Provided, That this Act shall not apply to lead scrap, lead alloy scrap, antimonial lead scrap, scrap battery lead or plates, zinc scrap, or zinc alloy scrap, or to any form of tungsten scrap, tungsten carbide scrap, or tungsten alloy scrap; or to articles of lead, lead alloy, antimonial lead, zinc, or zinc alloy, or to articles of tungsten, tungsten carbide, or tungsten alloy, imported for remanufacture by melting.

Sec. 2. The first section of this Act shall not apply to any article provided for in section 4541 of the Internal Revenue Code of 1954.

SEC. 3. (a) Section 201 of the Tariff Act of 1930, as amended (19 U.S.C., sec. 1201), is amended by adding at the end thereof the following new paragraph:

46 Stat. 672.

26 USC 4541.

Horsemeat.

"Par. 1826. Horsemeat, fresh, chilled, or frozen, whether or not decharacterized (except horsemeat packed in immediate containers which may with their contents less than ten pounds each)"

weighing with their contents less than ten pounds each)."

(b) The amendments made by this section shall apply to articles entered, or withdrawn from warehouse, for consumption, on or after the date of enactment of this Act, and to articles covered by entries or withdrawals which have not been liquidated or the liquidation of which has not become final on such date of enactment.

Approved July 26, 1961.

Public Law 87-111

July 26, 1961 [H. R. 5548] AN ACT

To authorize the Secretary of the Interior to acquire approximately nine acres of land for addition to Cumberland Gap National Historical Park, and for other purposes.

Cumberland Gap National Historical Park, Ky. Additional lands. Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the Secretary of the Interior may acquire for addition to Cumberland Gap National Historical Park the following described land and interests in land, located in Bell County, Kentucky: Provided, That appropriated funds may not be used to pay more than one-half the cost of such acquisition.

Beginning at a concrete marker on the west boundary of Cumberland Gap National Historical Park and being on the south margin of Avondale Avenue in the city of Middlesboro, Kentucky, and also on the south bank of Davis Branch; thence along the park boundary the following courses and distances:

South 24 degrees 50 minutes west, 196.79 feet; thence south 30 degrees 02 minutes west, 129.95 feet to a stake; thence south 12 degrees 22 minutes west, 31.82 feet; thence south 80 degrees 38 minutes west, 143.36 feet; thence south 88 degrees 04 minutes west, 100 feet; thence north 86 degrees 14 minutes west, 100 feet; thence north 80 degrees 33 minutes west, 100 feet; thence north 77 degrees 42 minutes west, 186.40 feet;

Thence north 82 degrees 51 minutes west, 271.55 feet; thence leaving the park boundary and following along the south right-of-way of Clydesdale Avenue south 71 degrees 39 minutes west, 310 feet, more or less, to the north right-of-way of United States Highway 25E;

Thence along the said highway right-of-way south 82 degrees 09 minutes west, 317 feet, more or less, to its intersection with the north right-of-way of Clydesdale Avenue; thence along the north right-ofway of Clydesdale Avenue north 70 degrees 09 minutes east, 423 feet, more or less, to a point on the park boundary;

Thence with the park boundary the following courses and distances: south 86 degrees 39 minutes west, 261.44 feet; thence south 81 degrees 26 minutes west, 147.66 feet; thence north 6 degrees 55 minutes west, 49.23 feet; thence south 83 degrees 04 minutes west, 980 feet; thence north 6 degrees 55 minutes west, 135 feet, more or less, to a point in the middle of Little Yellow Creek;

Thence leaving the park boundary and up the center of the meanders of Little Yellow Creek, 2,562 feet, more or less, to a point in the middle of Little Yellow Creek which is also a point in the middle of Davis Branch:

Thence leaving Little Yellow Creek and along the center of Davis Branch, 400 feet, more or less, to the south margin of Avondale Avenue; thence with the south right-of-way of Avondale Avenue south 55 degrees 44 minutes east, 5 feet, more or less, to the point of beginning, said tract containing 9.0 acres, more or less.

Sec. 2. There are hereby authorized to be appropriated such sums, but not more than \$30,000, as are necessary to carry out the provisions of this Act.

Approved July 26, 1961.

Public Law 87-112

AN ACT

Making appropriations for the Department of Agriculture and related agencies for the fiscal year ending June 30, 1962, and for other purposes.

July 26, 1961 [H. R. 7444]

Appropriation.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the following sums are appropriated, out of any money in the Treasury not other- Related Agencies wise appropriated, for the Department of Agriculture and related Appropriation Act, agencies for the fiscal year ending June 30, 1962; namely:

Department of