

SEC. 102. (a) Section 8(b) of the Federal Aid in Wildlife Restoration Act of September 2, 1937 (16 U.S.C. 669g-(b)), is amended by striking out "outdoor" each place it appears therein.

(b) The amendments made by subsection (a) of this section shall take effect on the date of the enactment of this Act.

84 Stat. 1100.

Effective date.

TITLE II—TAX ON SALE OF BOWS AND ARROWS

SEC. 201. (a) Section 4161 of the Internal Revenue Code of 1954 (relating to the imposition of tax on the sale of certain articles) is amended—

79 Stat. 140.

26 USC 4161.

(1) by striking out "There is" and inserting in lieu thereof the following:

"(a) RODS, CREELS, ETC.—There is";

and

(2) by adding at the end thereof the following new subsection:

"(b) BOWS AND ARROWS, ETC.—

"(1) BOWS AND ARROWS.—There is hereby imposed upon the sale by the manufacturer, producer, or importer—

"(A) of any bow which has a draw weight of 10 pounds or more, and

"(B) of any arrow which measures 18 inches overall or more in length,

a tax equivalent to 11 percent of the price for which so sold.

"(2) PARTS AND ACCESSORIES.—There is hereby imposed upon the sale by the manufacturer, producer, or importer—

"(A) of any part or accessory (other than a fishing reel) suitable for inclusion in or attachment to a bow or arrow described in paragraph (1), and

"(B) of any quiver suitable for use with arrows described in paragraph (1),

a tax equivalent to 11 percent of the price for which so sold."

(b) The amendments made by subsection (a) of this section shall apply with respect to articles sold by the manufacturer, producer, or importer thereof on or after July 1, 1974.

Effective date.

Approved October 25, 1972.

Public Law 92-559

AN ACT

To amend title 10, United States Code, to establish the authorized strength of the Naval Reserve in officers in the Judge Advocate General's Corps in the grade of rear admiral, and for other purposes.

October 25, 1972
[S. 3310]

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That (a) clause (3) of section 5457(a) of title 10, United States Code, is amended to read as follows:

"(3) Supply Corps—7."

(b) Section 5457(a) of such title is further amended by redesignating clause (6) as clause (7) and adding after clause (5) a new clause (6) as follows:

"(6) Judge Advocate General's Corps—1."

Approved October 25, 1972.

Naval Reserve
officers.
Judge Advocate
General's Corps.
72 Stat. 1491.