Appropriation.

SEC. 4. There are hereby authorized to be appropriated such sums as are necessary to carry out the purposes of this Act, but not more than $1,000,000, of which not more than $75,000 shall be expended for the acquisition of lands or interests in land.

Approved February 19, 1962.

Public Law 87-408

March 2, 1962
[H. R. 258]

AN ACT

To amend the District of Columbia Sales Tax Act to increase the rate of tax imposed on certain gross receipts, to amend the District of Columbia Motor Vehicle Parking Facility Act of 1942 to transfer certain parking fees and other moneys to the highway fund, and for other purposes.

D. C. taxes.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled,

TITLE I—AMENDMENTS TO THE DISTRICT OF COLUMBIA SALES TAX ACT AND THE DISTRICT OF COLUMBIA USE TAX ACT

63 Stat. 115.

SEC. 101. (a) Section 125 of the District of Columbia Sales Tax Act (D.C. Code 47–2602) is amended by striking out "2 per centum" and by inserting in lieu thereof "3 per centum", and by striking out in the proviso thereof "3 per centum" and inserting in lieu thereof "4 per centum".

68 Stat. 118.

(b) Subsection (a) of section 127 of such Act (D.C. Code 47–2604 (a)) is amended to read as follows:

"(a) On each sale, other than sales of food for human consumption off the premises where such food is sold, and other than sales or charges for rooms, lodgings, or accommodations furnished to transients, such amounts as may be prescribed by the Board of Commissioners of the District of Columbia to carry out the purposes of this section."

(c) Subsection (c) of section 127 of such Act (D.C. Code 47–2604 (c)) is amended by striking out "3 per centum" and inserting in lieu thereof "4 per centum".

63 Stat. 126.

SEC. 102. Section 212 of the District of Columbia Use Tax Act (D.C. Code 47–2702) is amended by striking out "2 per centum" and inserting in lieu thereof "3 per centum".

Effective date.

SEC. 103. The amendments made by the first two sections of this title shall take effect on the first day of the first month which begins on or after the thirtieth day after the date of enactment of this Act. From and after the effective date of such amendments, all references in the District of Columbia Use Tax Act to sections 125, and 127 of the District of Columbia Sales Tax Act shall be deemed to be references to such sections 125 and 127 as amended by the first section of this title.

TITLE II—AMENDMENTS TO THE DISTRICT OF COLUMBIA INCOME AND FRANCHISE TAX ACT OF 1947

70 Stat. 71.

SEC. 201. Paragraph (1) of subsection 7(a) of title XII of the District of Columbia Income and Franchise Tax Act of 1947, as amended (61 Stat. 353; sec. 47–1586f(a)(1), D.C. Code), is amended to read as follows:

"(1) Except as provided in paragraph (2) of this subsection, the total amount of tax due as shown on the taxpayer's return is due and payable in full at the time prescribed in this article for the filing of such return."

SEC. 202. The provisions of this title shall be applicable to the taxable years beginning after December 31, 1961.

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TITLE III—REAL ESTATE DEED RECORDATION TAX ACT

District of Columbia Real Estate Deed Recordation Tax Act.

SEC. 301. DEFINITIONS.—When used in this title, unless otherwise required by the context—

(a) The word "District" means the District of Columbia.

(b) The word "Commissioners" means the Commissioners of the District of Columbia, or their duly authorized agents or representatives.

(c) The word "deed" means any document, instrument, or writing (other than a will and other than a lease), regardless of where made, executed, or delivered whereby any real property in the District of Columbia, or any interest therein, is conveyed, vested, granted, bargained, sold, transferred, or assigned.

(d) The words "real property" mean every estate or right, legal or equitable, present or future, vested or contingent in lands, tenements, or hereditaments located in whole or in part within the District.

(e) The word "consideration", except as otherwise provided in section 304 of this title, means the price or amount actually paid, or required to be paid, for real property including any mortgages, liens, or encumbrances thereon.

(f) The word "person" means an individual, partnership, society, association, joint stock company, corporation, estate, receiver, trustee, assignee, any individual acting in a fiduciary or representative capacity, whether appointed by a court or otherwise, any combination of individuals, and any other form of unincorporated enterprise owned or conducted by two or more persons.

(g) The word "deficiency" as used in this title means the amount or amounts by which the tax imposed by this title as determined by the Commissioners exceeds the amount shown as the tax upon the return of the person or persons liable for the payment thereof.

(h) The word "taxpayer" means any person required by this title to pay a tax, or file a return.

SEC. 302. EXEMPTIONS.—The following deeds shall be exempt from the tax imposed by this title:

1. Deeds recorded prior to the effective date of the enactment of this title.

2. Deeds to property acquired by the United States of America or the District of Columbia.

3. Deeds to property acquired by an institution, organization, corporation, association, or government (other than the United States of America or the District of Columbia) entitled to exemption from real property taxation under the Act of December 24, 1942 (Public Law 846, Seventy-seventh Congress, chapter 826, second session), which property was acquired solely for a purpose or purposes which would entitle such property to exemption under said Act: *Provided*, That a return, under oath, showing the purpose or purposes for which such property was acquired, shall accompany the deed at the time of its offer for recordation.

56 Stat. 1089. D. C. Code 47-801a to 47-801f.

4. Deeds to property acquired by an institution, organization, corporation, or association entitled to exemption from real property taxation by special Act of Congress, which property was acquired solely for a purpose or purposes for which such special exemption was granted: *Provided*, That a return, under oath, showing the purpose or purposes for which such property was acquired, shall accompany the deed at the time of its offer for recordation.

5. Deeds which secure a debt or other obligation.

6. Deeds which, without additional consideration, confirm, correct, modify, or supplement a deed previously recorded.

7. Deeds between husband and wife, or parent and child, without actual consideration therefor.

8. Tax deeds.

9. Deeds of release of property which is security for a debt or other obligation.

SEC. 303. IMPOSITION OF TAX.—(a) There is hereby imposed on each deed at the time it is submitted to the Commissioners for recordation a tax at the rate of one-half of 1 per centum of the consideration for such deed: *Provided*, That in any case where application of the rate of tax to the consideration for a deed results in a total tax of less than $1 the tax shall be $1.

(b) Each such deed shall be accompanied by a return under oath in such form as the Commissioners may prescribe, executed by all the parties to the deed, setting forth the consideration for the deed, the amount of tax payable, and such other information as the Commissioners may require.

(c) The parties to a deed which is submitted to the Commissioners for recordation shall be jointly and severally liable for payment of the taxes imposed by this section: *Provided*, That neither the United States nor the District of Columbia shall be subject to such liability.

(d) The Commissioners are authorized—

(1) to prescribe by regulation for reasonable extensions of time for the filing of the return required by subsection (b) of this section; and

(2) to waive as to any party to a deed the requirement for the filing of a return by such party whenever it shall be determined by the Commissioners that a return cannot be filed: *Provided*, That any waiver granted by the Commissioners to a party shall not, unless specifically authorized, be deemed to be a waiver as to any other party. Any waiver made pursuant to this subsection shall not affect the requirements of subsection (c) of this section.

SEC. 304. ABSENCE OF CONSIDERATION.—Where no price or amount is paid or required to be paid for real property or where such price or amount is nominal, the consideration for the deed to such property shall, for purposes of the tax imposed by this title, be construed to be the fair market value of the real property, and the tax shall be based upon such fair market value. In any such case, the return required to be filed with the deed shall contain such information as to the fair market value of the real property as the Commissioners shall require. Whenever, in the opinion of the Commissioners, a return does not contain sufficient information as to the fair market value of such real property, the Commissioners are authorized to make a determination thereof from the best information available.

SEC. 305. INVESTIGATION BY COMMISSIONERS.—The Commissioners, for the purpose of ascertaining the correctness of any return, statement, affidavit, or other document filed pursuant to the provisions of this title or pursuant to any regulations of the Commissioners promulgated hereunder, or for the purpose of ascertaining the correctness of any payment of the tax imposed by this title, or the consideration for any deed upon which a tax is imposed, are authorized to examine any books, papers, records, or memorandums of any person bearing upon such matters and may summon any person to appear and produce books, records, papers, or memorandums pertaining thereto and to give testimony or answer interrogatories under oath respecting the same, and the Commissioners shall have power to administer oaths to such person or persons. Such summons may be served by any member of the Metropolitan Police Department. If any person having been personally summoned shall neglect or refuse to obey the summons issued as herein provided then, and in that event, the Commissioners may re-

port that fact to the United States District Court for the District of Columbia, or one of the judges thereof, and said court or any judge thereof hereby is empowered to compel obedience to such summons to the same extent as witnesses may be compelled to obey the subpenas of that court. Any person in custody or control of any books, papers, records, or memorandums bearing upon the matters to which reference is herein made who shall refuse to permit the examination by the Commissioners or any person designated by them of any such books, papers, records, or memorandums, or who shall obstruct or hinder the Commissioners or any person designated by them in the examination of any books, papers, records, or memorandums, shall upon conviction thereof be subject to the penalties provided in this title.

SEC. 306. RECORDATION.—Except as otherwise provided in this title, no deed shall be recorded by the Commissioners until the return required by this title shall have been filed, and the tax imposed by this title shall have been paid.

SEC. 307. PRESUMPTIONS AND BURDEN OF PROOF.—For the purpose of proper administration of this title and to prevent evasion of the tax hereby imposed, it shall be presumed that all deeds are taxable and the burden shall be upon the taxpayer to show that a deed is exempt from tax.

SEC. 308. DEFICIENCIES IN TAX.—(a) If a deficiency in tax is determined by the Commissioners, the person liable for the payment thereof shall be notified by registered or certified mail of said determination which shall include a statement of taxes due and given a period of not less than thirty days after such notice is sent in which to file a protest with the Commissioners and show cause or reason why the deficiency should not be paid. If no protest is filed within such thirty-day period, the deficiency as determined by the Commissioners shall be final. If a protest is filed within said period of thirty days, opportunity for hearing thereon shall be granted by the Commissioners, and a final decision thereon shall be made as quickly as practicable and notice of such decision, together with a statement of taxes finally determined to be due, shall be sent by registered or certified mail to the person liable for the payment of the deficiency.

(b) Any deficiency in tax which has become final in accordance with the provisions of subsection (a) of this section shall, if no protest is filed, be due and payable within ten days after the expiration of the thirty-day period provided in subsection (a) of this section or, if a protest is filed, shall be due and payable within ten days after notice of the final decision of the Commissioners upon such protest is sent to the person liable for payment of the deficiency.

SEC. 309. PENALTIES AND INTEREST.—(a) In case of any failure to make and file a correct return as required by this title within the time prescribed by this title or prescribed by the Commissioners in pursuance of this title, 5 per centum of the tax imposed by this title shall be added to such tax for each month or fraction thereof that such failure continues, not to exceed 25 per centum in the aggregate, except that when a return is filed after such time and it is shown that the failure to file was due to reasonable cause and not due to neglect the Commissioners may in their discretion waive, in whole or in part, the addition to the tax provided by this subsection.

(b) The amount added to any tax under subsection (a) of this section shall be collected at the same time and in the same manner and as a part of the tax unless the tax has been paid before the discovery of neglect.

(c) Interest upon the amount finally determined as a deficiency shall be assessed at the same time as the deficiency, and shall be collected as a part of the tax, at the rate of one-half of 1 per centum

per month or portion of a month, from the date prescribed for the payment of the tax to the date the deficiency is assessed.

(d) If the time for payment of any part of a deficiency is extended, there shall be collected, as a part of the tax, interest on the part of the deficiency the time for payment of which is so extended at the rate of one-half of 1 per centum per month or portion of a month for the period of the extension. If a part of the deficiency the time for payment of which is so extended is not paid in full, together with all penalties and interest due thereon, prior to the expiration of the period of the extension, then interest at the rate of one-half of 1 per centum per month or portion of a month shall be added and collected on such unpaid amount from the date of the expiration of the period of the extension until it is paid.

(e) If any part of any deficiency is due to negligence, or intentional disregard of rules and regulations but without intent to defraud, 5 per centum of the total amount of the deficiency (in addition to such deficiency) shall be assessed, collected, and paid in the same manner as if it were a deficiency.

(f) If any part of any deficiency is due to fraud with intent to evade tax, then 50 per centum of the total amount of the deficiency (in addition to such deficiency) shall be so assessed, collected, and paid.

(g) Where a deficiency, or any interest or additional amounts assessed in connection therewith under subsection (c), (e), or (f) is not paid in full within the time prescribed by this section, there shall be collected as part of the tax interest upon the unpaid amount at the rate of one-half of 1 per centum per month or portion of a month from the date when such unpaid amount was due until it is paid.

(h) The Commissioners are authorized at the request of the taxpayer to extend the time for payment by the taxpayer of the amount of the tax imposed by this title, whether determined as a deficiency or otherwise, for a period not to exceed six months from the date prescribed for the payment of such tax.

SEC. 310. COMPROMISE AND SETTLEMENT.—(a) Whenever in the opinion of the Commissioners there shall arise with respect of any tax imposed under this title any doubt as to the liability of the taxpayer or the collectibility of the tax for any reason whatsoever, the Commissioners may compromise such tax.

(b) The Commissioners are authorized to enter into a written agreement with any person relating to the liability of such person for payment of the tax imposed under this title. Any such agreement which is approved by the Commissioners and the taxpayer involved, or his authorized agent or representative, shall be final and conclusive and—except upon a showing of fraud, malfeasance, or misrepresentation of a material fact—the case shall not be reopened as to the matters agreed upon or the agreement modified; and in any suit or proceeding relating to the tax liability of the taxpayer such agreement shall not be annulled, modified, set aside, or disregarded.

(c) Any person who, in connection with any compromise under this section or offer of such compromise or in connection with any written agreement under this section or offer to enter into any such agreement, conceals from any officer or employee of the District of Columbia any material fact relating to the tax imposed by this title; destroys, mutilates, or falsifies any books, documents, or record; or makes under oath any false statements relating to the tax imposed by this title shall, upon conviction thereof, be fined not more than $1,000 or imprisoned for not more than one year, or both. All prosecutions under this section shall be brought in the municipal court of the District of Columbia, in the name of the District of Columbia, on information by the

Corporation Counsel of the District of Columbia or any of his assistants.

SEC. 311. COMPROMISE OF PENALTIES AND ADJUSTMENT OF INTEREST.—The Commissioners shall have the power for cause shown to compromise any penalty which may be imposed under the provisions of this title. The Commissioners may adjust any interest, where, in their opinion, the facts in the case warrant such action.

SEC. 312. LIMITATIONS.—(a) Except as otherwise provided in this section, the amount of any tax imposed by this title shall be assessed within three years after the deed is recorded by the Commissioners and no proceeding in court without assessment for the collection of such tax shall be begun after the expiration of such period.

(b) In the case of a false or fraudulent return, with the intent to evade tax, the tax may be assessed, or a proceeding in court for collection of such tax may be begun without assessment, at any time.

(c) In case of a willful attempt in any manner to defeat or evade the tax imposed by this title, the tax may be assessed, or a proceeding in court for the collection of such tax may be begun without assessment, at any time.

(d) In the case of failure to file a return, the tax may be assessed, or a proceeding in court for collection of such tax may be begun without assessment, at any time.

(e) Where, before the expiration of the time prescribed in this section for the assessment of the tax imposed by this title, the Commissioners and the taxpayer have consented in writing to its assessment after such time, the tax may be assessed at any time prior to the expiration of the period agreed upon. The period so agreed upon may be extended by subsequent agreements in writing made before the expiration of the period previously agreed upon.

(f) The running of the period of limitations provided in this section on the making of assessments, or the collection of the tax imposed by this title in any manner authorized by law, shall be suspended for any period during which the Commissioners are prohibited from making the assessment or from collecting said tax, and for ninety days thereafter: *Provided*, That in any case where a proceeding is commenced by a taxpayer in any court in connection with the tax imposed by this title, the running of the period of limitations shall be suspended for the period of the pendency of such proceeding and for ninety days after the decision of the court shall have become final or, if the proceeding shall have been dismissed or otherwise disposed of, for a period of ninety days after such dismissal or other disposition.

SEC. 313. ADMINISTRATION OF OATHS.—The Commissioners are authorized to administer oaths and affidavits in relation to any matter or proceeding conducted by them in the exercise of their powers and duties under this title.

SEC. 314. APPEAL.—(a) Any person aggrieved by any assessment of a deficiency in tax finally determined by the Commissioners under the provisions of section 308 of this title may appeal to the District of Columbia Tax Court in the same manner and to the same extent as set forth in sections 3, 4, 7, 8, 9, 10, 11, and 12 of title IX of the Act entitled "An Act to amend the District of Columbia Revenue Act of 1937, and for other purposes", approved May 16, 1938, as amended and as the same may hereinafter be amended.

52 Stat. 371. D. C. Code 47-2403 to 47-2411.

(b) The remedy provided in subsection (a) of this section shall not be deemed to take away from the taxpayer any remedy which he might have under any other provision of law but no suit by the taxpayer for the recovery of any part of the tax imposed shall be instituted or maintained in any court if the taxpayer has elected to file an appeal with

respect to such tax, or any part thereof, in accordance with the provisions of subsection (a) of this section.

SEC. 315. REFUNDS AND COLLECTION.—The provisions of section 14 of title IX of the District of Columbia Revenue Act of 1937, as added by the Act of May 16, 1938, and as amended by the Act of July 26, 1939, and as added by section 4 of the Act of July 10, 1952, and the provisions of section 1601 and section 1602 of title XVI of the District of Columbia Public Works Act of 1954 shall be applicable to the tax imposed by this title.

66 Stat. 546. D. C. Code 47-2413.

68 Stat. 119. D. C. Code 47-312, 313.

SEC. 316. STAMPS.—The Commissioners are authorized to prescribe by regulation such methods or devices, or both, including the use of a stamp or stamps, for the evidencing of payment, and the collection of the taxes imposed by this title, as they may deem necessary and proper for the administration of this title.

SEC. 317. PROMULGATION OF RULES AND REGULATIONS.—The Commissioners are hereby authorized to prescribe such rules and regulations as they may deem necessary to carry out the purposes of this title.

SEC. 318. ABATEMENT.—The Commissioners are authorized to abate the unpaid portion of any tax due under the provisions of this title, or any liability in respect thereof, if the Commissioners determine under rule or regulation prescribed by them that the administration and collection costs involved would not warrant collection of the amount due.

SEC. 319. ELIMINATION OF FRACTIONAL STAMPS OR DEVICES.—For the purpose of avoiding, in the case of any stamps or devices employed pursuant to authority of this title, the issuance of stamps or the employment of devices representing fractional parts of $1, the Commissioners are authorized, in their discretion, to limit the denominations of such stamps or devices to amounts representing $1 or multiples of $1, and to prescribe further that where part of the tax due is a fraction of $1, the tax paid shall be paid to the nearest dollar.

SEC. 320. GENERAL CRIMINAL PENALTY.—Whoever violates any provision of this title for which no specific penalty is provided, or any of the rules and regulations promulgated under the authority of this title, shall be subject to a fine of not more than $1,000, or to imprisonment of not more than one year, or to both such fine and imprisonment. Prosecutions for violations of this title shall be on information filed in the municipal court for the District of Columbia in the name of the District of Columbia by the Corporation Counsel or any of his assistants, except for such violations as are felonies, and prosecutions for such violations as are felonies shall be by the United States attorney in and for the District of Columbia, or any of his assistants.

SEC. 321. CRIMINAL PENALTY AS TO STAMPS.—(1) Any person who, with intent to defraud, alters, forges, makes, or counterfeits any stamp, or other device prescribed under authority of this title for the collection or payment of any tax imposed by this title, or sells, lends, or has in his possession any such altered, forged, or counterfeited stamp, or other device, or makes, uses, sells, or has in his possession any material in imitation of the material used in the manufacture of such stamp, or other device; or

(2) Fraudulently cuts, tears, or removes from any deed, parchment, paper, instrument, writing, or article, upon which any tax is imposed by this title, any adhesive stamp or the impression of any stamp, die, plate, or other article provided, made, or used in pursuance of this title; or

(3) Fraudulently uses, joins, fixes, or places to, with, or upon any deed, parchment, paper, instrument, writing, or article, upon which a tax is imposed by this title,

(a) any adhesive stamp, or the impression of any stamp, die, plate, or other article, which has been cut, torn, or removed from any other deed, parchment, paper, instrument, writing, or article upon which any tax is imposed by this title; or

(b) any adhesive stamp or the impression of any stamp, die, plate, or other article of insufficient value; or

(c) any forged or counterfeited stamp, or the impression of any forged or counterfeited stamp, die, plate, or other article; or

(4) (a) Willfully removes, or alters the cancellation or defacing marks of, or otherwise prepares, any adhesive stamp, with intent to use, or cause the same to be used, after it has already been used; or

(b) knowingly or willfully buys, sells, offers for sale, or gives away, any such washed or restored stamp to any person for use, or knowingly uses the same; or

(c) knowingly and without lawful excuse (the burden of proof of such excuse being on the accused) has in possession any washed, restored, or altered stamp, which has been removed from any deed, parchment, paper, instrument, writing, package, or article;

shall be guilty of a felony and, upon conviction thereof, shall be fined not more than $5,000, or imprisoned not more than three years, or both.

SEC. 322. DISPOSITION OF FUNDS.—All moneys collected under this title shall be deposited in the Treasury of the United States to the credit of the general fund of the District of Columbia.

SEC. 323. SEPARABILITY CLAUSE.—If any provision of this title, or the application thereof to any person or circumstances, is held invalid the remainder of this title, and the application of such provision to other persons or circumstances, shall not be affected thereby.

SEC. 324. APPROPRIATIONS.—There are hereby authorized to be appropriated such amounts as may be necessary for the carrying out of the provisions of this title, including the use of stamps or other devices for evidencing payment of the tax imposed by this title.

SEC. 325. EFFECTIVE DATE.—The provisions of this title shall take effect on the first day of the first month which begins on or after the sixtieth day after the enactment of this Act.

SEC. 326. SHORT TITLE.—This title may be cited as the "District of Columbia Real Estate Deed Recordation Tax Act".

TITLE IV—AMENDMENTS TO THE DISTRICT OF COLUMBIA ALCOHOLIC BEVERAGE CONTROL ACT

SEC. 401. Clauses (4) and (5) of subsection (a) of section 23 of the District of Columbia Alcoholic Beverage Control Act (D.C. Code, sec. 25–124) are each amended by striking out "$1.25" and inserting in lieu thereof "$1.50". 70 Stat. 81.

SEC. 402. The amendments made by this title shall take effect on the first day of the first month which begins on or after the thirtieth day after the date of enactment of this Act. Effective date.

TITLE V—AMENDMENTS TO WATER RENT RATES AND SANITARY SEWER SERVICE CHARGES

SEC. 501. Section 101 of title I of the District of Columbia Public Works Act of 1954 (68 Stat. 101; sec. 43–1520c, D.C. Code) is amended by inserting the subsection designation "(a)" immediately after "SEC. 101", and by adding to such section the following subsection:

"(b) Notwithstanding the provisions of subsection (a) of this section, the Commissioners are authorized, in their discretion, to increase the rates charged by the District for water and water services furnished by the District water supply system: *Provided*, That no

such increase shall exceed 25 per centum of the rate or rates in effect on January 1, 1961."

SEC. 502. Section 207 of title II of such Act (sec. 43–1606, D.C. Code) is amended by striking "60 per centum" wherever it occurs in such section and in each such instance inserting in lieu thereof "75 per centum".

68 Stat. 106.

SEC. 503. Section 208 of title II of such Act (sec. 43–1607, D.C. Code) is amended by adding thereto the following new subsection:

"(c) If at any time, or from time to time, the Commissioners shall change the established sanitary sewer service charge, the sanitary sewer service charge for any period beginning prior to any such change and ending thereafter shall be prorated on a monthly basis, in accordance with the established charges prevailing in the respective periods."

Effective date.

SEC. 504. The provisions of this title shall become effective on the first day of the third month which begins after the date of enactment of this Act.

TITLE VI—AMENDMENTS TO THE DISTRICT OF COLUMBIA MOTOR VEHICLE PARKING FACILITY ACT OF 1942

SEC. 601. Section 7 of the District of Columbia Motor Vehicle Parking Facility Act of 1942 is amended to read as follows:

56 Stat. 93.
D. C. Code 40-808.

"SEC. 7. All fees and other moneys collected under this Act, including all fees collected pursuant to section 11 of the Act entitled 'An Act making appropriations to the government of the District of Columbia and other activities chargeable in whole or in part against the revenues of such District for the fiscal year ending June 30, 1939, and for other purposes', approved April 4, 1938 (District of Columbia Code, sec. 40–616), and the Act entitled 'An Act to authorize the Commissioners of the District of Columbia to provide for the parking of automobiles in the Municipal Center', approved June 6, 1940 (54 Stat. 241), and all moneys derived from the sale or assignment of any property, real or personal, shall be deposited in a special account within the highway fund established in the first section of the Act entitled 'An Act to provide for a tax on motor-vehicle fuels sold within the District of Columbia, and for other purposes', approved April 23, 1924, as amended (District of Columbia Code, sec. 47–1901). Moneys deposited in such special account shall be available, first, to defray the expenses of enforcing laws, rules, and regulations relating to the parking of vehicles in the District of Columbia; second, to defray the expenses of operating parking facilities under this Act; third, for the acquisition, creation, and operation of parking facilities exempt from section 10 of this Act; and fourth, for the maintenance of highways within the District of Columbia, including the removal of snow and ice therefrom, and the purchase or rental of necessary equipment."

52 Stat. 192.
D. C. Code 40-604a.
43 Stat. 106.

SEC. 602. The first sentence of section 8 of the District of Columbia Motor Vehicle Parking Facility Act of 1942 is amended to read as follows: "The Commissioners shall include in their annual budget such amounts as may be required from the highway fund established in the first section of the Act of April 23, 1924, for the purpose of carrying out the provisions of this Act."

D. C. Code 40-809.
D. C. Code 47-1901.

SEC. 603. The District of Columbia Motor Vehicle Parking Facility Act of 1942 is amended by renumbering section 10 thereof as section 11 and by inserting immediately following section 9 the following new section:

D. C. Code 40-801.

"SEC. 10. Notwithstanding any provision of this Act, no real property shall be acquired under the authority of this Act for use as a

parking facility on or after the date of enactment of this section, and the Commissioners and the agency are authorized to operate and maintain only those parking facilities which have been established prior to the date of enactment of this section. No such existing parking facility shall be expanded or otherwise altered except to the extent as may be necessary to permit its continued operation in the same manner as it was being operated immediately before the date of enactment of this section. This section shall not apply to (1) any parking facility which is limited to use by officers and employees of the Governments of the United States or of the District of Columbia by reason of their employment by any such Government, (2) any fringe parking facility, and (3) any parking facility located on property of the District of Columbia beneath any elevated portion of a public highway."

Nonapplicability.

SEC. 604. All fees and other moneys which have been deposited in the special account of the Treasury of the United States before the date of enactment of this title to the credit of the District of Columbia in accordance with section 7 of the District of Columbia Motor Vehicle Parking Facility Act of 1942 are hereby transferred to the special account established in the highway fund by the amendment made to section 7 of such Motor Vehicle Parking Act of 1942 by section 601 of this title, and such funds shall be available for the purposes provided in such amendment to such section 7.

Transfer of funds.

D. C. Code 40-808.

Approved March 2, 1962.

Public Law 87-409

AN ACT

March 3, 1962
[H. R. 74]

To reimburse the city of New York for expenditure of funds to rehabilitate slip 7 in the city of New York for use by the United States Army.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the Secretary of the Treasury is authorized and directed to pay, out of any money in the Treasury not otherwise appropriated, to the city of New York the sum of $8,872.56. The payment of such sum shall be in full settlement of all claims of the said city of New York against the United States for reimbursement for actual expenses borne by the city of New York in excess of $100,000 for its allotted share in the rehabilitation of slip 7 in the city of New York for the use of the United States Army, and such rehabilitation inured to the benefit of the United States: *Provided*, That no part of the amount appropriated in this Act shall be paid or delivered to or received by any agent or attorney on account of services rendered in connection with this claim.

New York City. Reimbursement.

Approved March 3, 1962.

Public Law 87-410

AN ACT

March 3, 1962
[H. R. 8842]

To amend subsection (h) of section 124 of the Agricultural Enabling Amendments Act of 1961.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That subsection (h) of section 124 of the Agricultural Enabling Amendments Act of 1961 be amended by striking, following the word "subsection", "(a) or", and striking out the words "diverted acres" and inserting in lieu thereof "acres diverted from the 1962 allotment".

Wheat storage.
75 Stat. 300.
7 USC 1334 note.

Approved March 3, 1962.