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COLLECTION OF UNPAID TAXES

Act Mar. 2, 1936, ch. 112, 49 Stat. 1155, amending act Feb. 10, 1936, ch. 42, 49 Stat. 1106, which repealed this section provided that no tax, civil penalty, or interest which accrued under any provision of law repealed by said act Feb. 10, 1936, and which was uncollected on date of enactment of said act Feb. 10, 1936, was to be collected; and all liens for taxes, civil penalties, or interest arising out of taxes under such provisions of law were cancelled and released.

§726. Omitted

CODIFICATION

Section, act June 6, 1934, ch. 409, 48 Stat. 911, related to administration of oaths for tax exemption certificates, and was rendered inoperative by repeal of sections 721 to 723 and 725 of this title by act Feb. 10, 1936, ch. 42, 49 Stat. 1106.

CHAPTER 28—TOBACCO INDUSTRY

§§ 751 to 766. Repealed. Feb. 10, 1936, ch. 42, 49 Stat. 1106

Sections, act June 28, 1934, ch. 866, \S 1–16, 48 Stat. 1275–1280, as amended by act Aug. 24, 1935, ch. 641, \S 44 to 54, 49 Stat. 778 to 780, related to marketing and taxation of tobacco.

COLLECTION OF UNPAID TAXES

Act Mar. 2, 1936, ch. 112, 49 Stat. 1155, amending act Feb. 10, 1936, ch. 42, 49 Stat. 1106, provided that no tax, civil penalty, or interest which accrued under any provision of law repealed by said act Feb. 10, 1936, and which was uncollected on date of enactment of said act Feb. 10, 1936, was to be collected; and all liens for taxes, civil penalties, or interest arising out of taxes under such provisions of law were canceled and released.

APPROPRIATIONS FOR REFUNDS AND PAYMENTS OF PROCESSING AND RELATED TAXES AND LIMITATIONS THEREON

Acts June 25, 1938, ch. 681, 52 Stat. 1150; May 6, 1939, ch. 115, §1, 53 Stat. 661, 662; Feb. 12, 1940, ch. 28, §1, 54 Stat. 36; Mar. 25, 1940, ch. 71, title I, 54 Stat. 61; May 31, 1941, ch. 156, title I, §1, 55 Stat. 219; Mar. 10, 1942, ch. 178, title I, §1, 56 Stat. 156; June 30, 1943, ch. 179, title I, 57 Stat. 257; Apr. 22, 1944, ch. 175, title I, §1, 58 Stat. 201; Apr. 24, 1945, ch. 92, title I, 59 Stat. 62; July 20, 1946, ch. 588, title I, 60 Stat. 574.

CHAPTER 29-POTATO ACT OF 1935

§§ 801 to 833. Repealed. Feb. 10, 1936, ch. 42, 49 Stat. 1106

Sections, act Aug. 24, 1935, ch. 641, \$ 201–233, 49 Stat. 782–793, related to potato control.

Collection of Unpaid Taxes

Act Mar. 2, 1936, ch. 112, 49 Stat. 1155, amending act Feb. 10, 1936, ch. 42, 49 Stat. 1106, provided that no tax, civil penalty, or interest which accrued under any provision of law repealed by said act Feb. 10, 1936, and which was uncollected on date of enactment of said act Feb. 10, 1936, was to be collected; and all liens for taxes, civil penalties, or interest arising out of taxes under such provisions of law were canceled and released.

APPROPRIATIONS FOR REFUNDS AND PAYMENTS OF PROCESSING AND RELATED TAXES AND LIMITATIONS THEREON

Acts June 25, 1938, ch. 681, 52 Stat. 1150; May 6, 1939, ch. 115, §1, 53 Stat. 661, 662; Feb. 12, 1940, ch. 28, §1, 54 Stat. 36; Mar. 25, 1940, ch. 71, title I, 54 Stat. 61; May 31, 1941, ch. 156, title I, §1, 55 Stat. 218; Mar. 10, 1942, ch. 178, title I, §1, 56 Stat. 156; June 30, 1943, ch. 179, title I, 57 Stat. 257; Apr. 22, 1944, ch. 175, title I, §1, 58 Stat. 201; Apr. 24, 1945, ch. 92, title I, 59 Stat. 62; July 20, 1946, ch. 588, title I, 60 Stat. 574.

CHAPTER 30—ANTI-HOG-CHOLERA SERUM AND HOG-CHOLERA VIRUS

851. Declaration of policy.

- 852. Marketing agreements with handlers; exemption from antitrust laws.
- 853. Terms and conditions of marketing agreements.
- 854. Order regulating handlers; issuance and terms.
- 855. Applicability of other laws.

§851. Declaration of policy

It is declared to be the policy of Congress to insure the maintenance of an adequate supply of anti-hog-cholera serum and hog-cholera virus by regulating the marketing of such serum and virus in interstate and foreign commerce, and to prevent undue and excessive fluctuations and unfair methods of competition and unfair trade practices in such marketing.

(Aug. 24, 1935, ch. 641, §56, 49 Stat. 781.)

§852. Marketing agreements with handlers; exemption from antitrust laws

In order to effectuate the policy declared in section 851 of this title the Secretary of Agriculture shall have the power, after due notice and opportunity for hearing, to enter into marketing agreements with manufacturers and others engaged in the handling of anti-hog-cholera serum and hog-cholera virus only with respect to such handling as is in the current of interstate or foreign commerce or which directly burdens, obstructs, or affects interstate or foreign commerce in such serum and virus. Such persons are in section 854 of this title referred to as "handlers." The making of any such agreement shall not be held to be in violation of any of the antitrust laws of the United States, and any such agreement shall be deemed to be lawful.

(Aug. 24, 1935, ch. 641, §57, 49 Stat. 781.)

§853. Terms and conditions of marketing agreements

Marketing agreements entered into pursuant to section 852 of this title shall contain such one or more of the following terms and conditions and no others as the Secretary finds, upon the basis of the hearing provided for in section 852 of this title, will tend to effectuate the policy declared in section 851 of this title:

(a) One or more of the terms and conditions specified in subsection (7) of section 608c of this title.

(b) Terms and conditions requiring each manufacturer to have in inventory in his own possession on April 1 of each year a reserve supply of completed serum equivalent to not less than 40 per centum of his previous year's sales of all serum, except that any marketing agreement may provide that upon written application by a manufacturer filed before September 1 of the preceding year, the Secretary may fix another date between January 1 and May 1 on which such manufacturer shall have such inventory if

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the Secretary finds that such actions will tend to effectuate the purposes of section 851 of this title. The Secretary may impose such terms and conditions upon granting any such application as he finds necessary to effectuate the purposes of section 851 of this title. Serum used in computing the required reserve supply of any manufacturer shall not again be used in computing the required reserve supply of any other manufacturer.

(Aug. 24, 1935, ch. 641, §58, 49 Stat. 781; Pub. L. 85-574, July 31, 1958, 72 Stat. 454.)

References in Text

Section 851 of this title, referred to in clause (b), was in the original "this Act", meaning act Aug. 24, 1935. For complete classification of act Aug. 24, 1935, to the Code, see Tables.

Amendments

1958—Cl. (b). Pub. L. 85–574 substituted "in inventory in his own possession on April 1" for "available on May 1", inserted exception provision for changing minimum inventory date under certain terms and conditions, and inserted prohibition against reusing serum in computation of required reserve supply for different manufacturers.

§854. Order regulating handlers; issuance and terms

Whenever all the handlers of not less than 75 per centum of the volume of anti-hog-cholera serum and hog-cholera virus which is handled in the current of interstate or foreign commerce, or so as directly to burden, obstruct, or affect interstate or foreign commerce, have signed a marketing agreement entered into with the Secretary of Agriculture pursuant to section 852 of this title, the Secretary of Agriculture shall issue an order which shall regulate only such handling in the same manner as, and contain only such terms and conditions as are contained in such marketing agreement, and shall from time to time amend such order in conformance with amendments to such marketing agreement. Such order shall terminate upon termination of such marketing agreement as provided in such marketing agreement.

(Aug. 24, 1935, ch. 641, §59, 49 Stat. 781.)

§855. Applicability of other laws

Subject to the policy declared in section 851 of this title, the provisions of subsections (6) to (9) of section 608a and of subsections (14) and (15) of section 608c of this title, are made applicable in connection with orders issued pursuant to section 854 of this title, and the provisions of section 608d of this title are made applicable in connection with marketing agreements entered into pursuant to section 852 of this title and orders issued pursuant to section 854 of this title. The provisions of subsections (a), (b)(2), (c), (f), (h), and (i) of section 610 of this title, are made applicable in connection with the administration of this chapter.

(Aug. 24, 1935, ch. 641, §60, 49 Stat. 782.)

CHAPTER 31—RURAL ELECTRIFICATION AND TELEPHONE SERVICE

SUBCHAPTER I—RURAL ELECTRIFICATION

Sec. 901. Short title.

- 902. General authority of Secretary of Agriculture.
- 903. Authorization of appropriations.
- 904. Loans for electrical plants and transmission lines.
- 905. Fees for certain loan guarantees.906. Funding for administrative expen
- 906. Funding for administrative expenses.906a. Use of funds outside the United Stat
 - Use of funds outside the United States or its territories prohibited.
 - Acquisition of property pledged for loans; disposition; sale of pledged property by borrower.
- 908. Limitations on use of assistance. 909. Administration on nonpolitical b
 - Administration on nonpolitical basis; dismissal of officers or employees for violating provision.
 - Repealed.
 - Acceptance of services of Federal or State officers; application of civil service laws; expenditures for supplies and equipment.
- 911a. Repealed.
- 912. Extension of time for repayment of loans.
- 912a. Rescheduling and refinancing of loans.
- 913. Definitions.
- 914. Separability.
- 915. Purchase of financial and credit reports.
- 916. Criteria for loans.
- 917. Prohibition on restricting water and waste facility services to electric customers.
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- 918a. Energy generation, transmission, and distribution facilities efficiency grants and loans in rural communities with extremely high energy costs.
- 918b. Acquisition of existing systems in rural communities with high energy costs.
- 918c. Rural and remote communities electrification grants.

SUBCHAPTER II—RURAL TELEPHONE SERVICE

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- 921a, 921b.Repealed.
- 922. Loans for telephone service.
- 923. State regulation of telephone service.
- 924. Definition of telephone service and rural area.
- 925. Loan feasibility.

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- 926. Certain rural development investments by qualified telephone borrowers not treated as dividends or distributions.
 927. General duties and prohibitions.
- 928. Prompt processing of telephone loans.
 - SUBCHAPTER III—RURAL ELECTRIC AND TELEPHONE DIRECT LOAN PROGRAMS

930. Congressional declaration of policy.

- 931. Rural Electrification and Telephone Revolving Fund.
- 931a. Level of loan programs under Rural Electrification and Telephone Revolving Fund.
 932. Liabilities and uses of Rural Electrification
 - and Telephone Revolving Fund. Moneys in the Rural Electrification and Tele-
 - phone Revolving Fund.
 - Authorized financial transactions; interim notes; purchase of obligations for resale; sale of notes and certificates; liens.
- 935. Insured loans; interest rates and lending levels.
 936. Guaranteed loans; accommodation and subor-
 - Guaranteed loans; accommodation and subordination of liens; interest rates; assignability of guaranteed loans and related guarantees.
- 936a. Prepayment of loans.936b. Sale or prepayment of
 - Sale or prepayment of direct or insured loans. Refinancing and prepayment of FFB loans.
- 936d. Eligibility of distribution borrowers for loans, loan guarantees, and lien accommodations.