

**§ 673. Taxes under Agricultural Adjustment Act; laws unaffected**

No processing taxes or compensating taxes shall be levied or collected under the Agricultural Adjustment Act [7 U.S.C. 601 et seq.], as amended. Except as provided in the preceding sentence, nothing in this Act shall be construed as affecting provisions of the Agricultural Adjustment Act, as amended, other than those enumerated in section 1 of Act of June 3, 1937, ch. 296, 50 Stat. 246. The provisions so enumerated shall apply in accordance with their terms (as amended by this Act) to the provisions of the Agricultural Adjustment Act, this Act, and other provisions of law to which they have been heretofore made applicable.

(June 3, 1937, ch. 296, § 5, 50 Stat. 249.)

**Editorial Notes**

REFERENCES IN TEXT

The Agricultural Adjustment Act, as amended, referred to in text, is title I of act May 12, 1933, ch. 25, 48 Stat. 31, as amended, which is classified generally to chapter 26 (§601 et seq.) of this title. For complete classification of this Act to the Code, see Short Title note set out under section 601 of this title and Tables.

This Act, referred to in text, is act June 3, 1937, ch. 296, 50 Stat. 246, as amended, known as the Agricultural Marketing Agreement Act of 1937. For complete classification of this Act to the Code, see Tables.

Section 1 of act June 3, 1937, ch. 296, 50 Stat. 246, referred to in text, amended sections 601, 602, 608a, 608b, 608c, 608d, 608e, 610, 612, 614, and 624 of this title.

**§ 674. Short title**

This Act may be cited as the "Agricultural Marketing Agreement Act of 1937".

(June 3, 1937, ch. 296, § 6, 50 Stat. 249.)

**Editorial Notes**

REFERENCES IN TEXT

This Act, referred to in text, is act June 3, 1937, ch. 296, 50 Stat. 246, as amended, which among other things enacted this chapter. For complete classification of this Act to the Code, see Tables.

**CHAPTER 27—COTTON MARKETING**

**§§ 701 to 723. Repealed. Feb. 10, 1936, ch. 42, 49 Stat. 1106**

Sections, acts Apr. 21, 1934, ch. 157, §§1-2, 48 Stat. 598-606; Aug. 9, 1935, ch. 504, 49 Stat. 570; Aug. 24, 1935, ch. 641, §§39(a)-(e), 40-42, 49 Stat. 777, 778, related to placing of cotton industry on a sound commercial basis, to preventing unfair competition and practices in putting cotton into channels of interstate and foreign commerce and to providing funds for paying additional benefits under the Agricultural Adjustment Act.

**Statutory Notes and Related Subsidiaries**

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 sections 701 to 723, 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 pen-

alties, or interest arising out of taxes under such provisions of law were cancelled 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.

**§ 724. Omitted**

**Editorial Notes**

CODIFICATION

Section, act Apr. 21, 1934, ch. 157, §24, 48 Stat. 607, authorized Secretary of Agriculture to develop new and extended uses for cotton, and made available not to exceed \$500,000 out of funds available to Secretary under section 612 of this title.

**§ 725. Repealed. Feb. 10, 1936, ch. 42, 49 Stat. 1106**

Section, act Apr. 21, 1934, ch. 157, §25, as added June 20, 1934, ch. 687, 48 Stat. 1184, related to issuance of tax exemption certificates.

**Statutory Notes and Related Subsidiaries**

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**

**Editorial Notes**

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, §§1-16, 48 Stat. 1275-1280, as amended by act Aug. 24, 1935, ch. 641, §§44 to 54, 49 Stat. 778 to 780, related to marketing and taxation of tobacco.

**Statutory Notes and Related Subsidiaries**

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,