

Exhibit 46

[CHAPTER 619]

AN ACT

To provide revenue, and for other purposes.

October 21, 1942
[H. R. 7378]
[Public Law 753]

Revenue Act of 1942.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That (a) **SHORT TITLE.**—This Act, divided into titles and sections according to the following Table of Contents, may be cited as the "Revenue Act of 1942":

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(b) **ACT AMENDATORY OF INTERNAL REVENUE CODE.**—Except as otherwise expressly provided, wherever in this Act an amendment is expressed in terms of an amendment to a chapter, subchapter, title, supplement, section, subsection, subdivision, paragraph, subparagraph, or clause, the reference shall be considered to be made to a provision of the Internal Revenue Code.

(c) **MEANING OF TERMS USED.**—Except as otherwise expressly provided, terms used in this Act shall have the same meaning as when used in the Internal Revenue Code.

53 Stat., Part 1.
 26 U. S. C., 26 U. S. C.
 O., Supp. I.