

# Exhibit 47

District of Columbia, and owner of lot 816, square 50, on the northwest corner of Twenty-second and M Streets Northwest, and lessee of all of lots 10, 11, 12, 13, and 14 in square 36, all on the east side of Twenty-fourth Street Northwest, between M and N Streets, and all of lots 15, 16, 807, 808, and 809 in square 36, all on the south side of N Street Northwest, between Twenty-third and Twenty-fourth Streets, leased from an affiliated corporation, and all in the District of Columbia, its successors or assigns, to lay down, construct, maintain, and use not more than three pipe lines for a pneumatic tube system from a point within said lot 816, square 50, through connecting public alleys, across Twenty-third Street Northwest, through a connecting alley to a point within said lot 10, square 36.

SEC. 2. (a) The construction and use of such pipe lines shall be under such regulations and rentals as the Commissioners of the District of Columbia may prescribe and all plans and specifications for such construction shall be subject to their approval.

Regulations and rentals.

(b) The Commissioners of the District of Columbia shall have full authority to designate the location and to cause such repairs or relocation of such pipe lines as the public necessity may require, any such repairs or relocation to be at the expense of the Bureau of National Affairs, Inc., its successors or assigns.

Location and repairs.

(c) Any repairs to streets, highways, or other public property necessitated by construction or alterations of such pipe lines shall be made in a manner approved by the Commissioners of the District of Columbia, at the expense of the Bureau of National Affairs, Inc., its successors or assigns.

SEC. 3. No permission granted or enjoyed under the provisions of this Act shall vest any right, title, or interest in or to the land within any public alleys or Twenty-third Street Northwest.

Property rights.

SEC. 4. The right to alter, amend, or repeal this Act is expressly reserved.

Approved February 22, 1944.

[CHAPTER 63]

AN ACT

To provide revenue, and for other purposes.

February 25, 1944  
[H. R. 8687]  
[Public Law 235]

*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 1943":

Revenue Act of 1943.

[In the following table, a section number enclosed in parentheses following the description of the subject matter of a section, subsection, or paragraph of this Act indicates each provision of the Internal Revenue Code amended by such section, subsection, or paragraph of this Act.]

58 Stat., Part 1.  
26 U. S. C.; 26  
U. S. C., Supp. III.

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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.

53 Stat., Part 1.  
26 U. S. C., 28  
U. S. C., Supp. III.

(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.

**TITLE I—INDIVIDUAL AND CORPORATION INCOME TAXES AND WITHHOLDING OF TAX AT SOURCE ON WAGES**

**SEC. 101. TAXABLE YEARS TO WHICH AMENDMENTS APPLICABLE.**

Except as otherwise expressly provided, the amendments made by this title shall be applicable only with respect to taxable years beginning after December 31, 1943.

**SEC. 102. ALTERNATIVE TAX ON INDIVIDUALS WITH GROSS INCOME FROM CERTAIN SOURCES OF LESS THAN \$3,000.**

(a) **IN GENERAL.**—Section 400 (relating to optional tax) is amended to read as follows:

55 Stat. 689.  
26 U. S. C., Supp.  
III, § 400.  
*Post*, pp. 232, 647.