

Exhibit 51

Public Law 183

CHAPTER 521

October 20, 1951
[H. R. 4473]

AN ACT

To provide revenue, and for other purposes.

Revenue Act of 1951. *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 1951”:*

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(b) ACT AMENDATORY OF INTERNAL REVENUE CODE.—Except as otherwise expressly provided, wherever in this Act an amendment or repeal is expressed in terms of an amendment to or repeal of 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.

TITLE I—INCREASE IN INCOME TAX RATES

PART I—INDIVIDUAL INCOME TAXES

SEC. 101. INCREASE IN SURTAX FOR 1951, 1952, AND 1953.

(a) Rates of Surtax.—Section 12 (b) (relating to rates of surtax) is hereby amended to read as follows:

53 Stat. 5.
26 U. S. C. § 12 (b).

“(b) RATES OF SURTAX.—

“(1) CALENDAR YEAR 1951.—In the case of a taxable year beginning on January 1, 1951, and ending on December 31, 1951, there shall be levied, collected, and paid for such taxable year upon the surtax net income of every individual the surtax shown in the following table:

“If the surtax net income is:	The surtax shall be:
Not over \$2,000.....	17.4% of the surtax net income.
Over \$2,000 but not over \$4,000.....	\$348, plus 19.4% of excess over \$2,000.
Over \$4,000 but not over \$6,000.....	\$736, plus 24% of excess over \$4,000.
Over \$6,000 but not over \$8,000.....	\$1,216, plus 27% of excess over \$6,000.
Over \$8,000 but not over \$10,000.....	\$1,756, plus 32% of excess over \$8,000.
Over \$10,000 but not over \$12,000.....	\$2,396, plus 36% of excess over \$10,000.
Over \$12,000 but not over \$14,000.....	\$3,116, plus 40% of excess over \$12,000.
Over \$14,000 but not over \$16,000.....	\$3,916, plus 45% of excess over \$14,000.
Over \$16,000 but not over \$18,000.....	\$4,816, plus 48% of excess over \$16,000.
Over \$18,000 but not over \$20,000.....	\$5,776, plus 51% of excess over \$18,000.
Over \$20,000 but not over \$22,000.....	\$6,796, plus 54% of excess over \$20,000.
Over \$22,000 but not over \$26,000.....	\$7,876, plus 57% of excess over \$22,000.
Over \$26,000 but not over \$32,000.....	\$10,156, plus 60% of excess over \$26,000.
Over \$32,000 but not over \$38,000.....	\$13,756, plus 63% of excess over \$32,000.
Over \$38,000 but not over \$44,000.....	\$17,536, plus 66% of excess over \$38,000.
Over \$44,000 but not over \$50,000.....	\$21,496, plus 70% of excess over \$44,000.
Over \$50,000 but not over \$60,000.....	\$25,696, plus 72% of excess over \$50,000.
Over \$60,000 but not over \$70,000.....	\$32,896, plus 75% of excess over \$60,000.
Over \$70,000 but not over \$80,000.....	\$40,396, plus 79% of excess over \$70,000.
Over \$80,000 but not over \$90,000.....	\$48,296, plus 81% of excess over \$80,000.
Over \$90,000 but not over \$100,000..	\$56,396, plus 84% of excess over \$90,000.
Over \$100,000 but not over \$150,000..	\$64,796, plus 86% of excess over \$100,000.
Over \$150,000 but not over \$200,000..	\$107,796, plus 87% of excess over \$150,000.
Over \$200,000.....	\$151,296, plus 88% of excess over \$200,000.