stamp to any person for use, or knowingly uses the same; or

(3) **Possession.**—Knowingly and without lawful excuse (the burden of proof of such excuse being on the accused) has in possession any washed, restored, or altered stamp, which has been removed from any vellum, parchment, paper, instrument, writing, package, or article;

shall, upon conviction, be punished by a fine of not more than $1,000, or by imprisonment for not more than five years, or both, and any such reused, canceled, or counterfeit stamp and the vellum, parchment, document, paper, package, or article upon which it is placed or impressed shall be forfeited to the United States. (Feb. 26, 1926, c. 27, § 803, 44 Stat. 100; Mar. 4, 1909, c. 321, § 335, 35 Stat. 1152, as amended by Dec. 16, 1930, c. 15, 46 Stat. 1029.)

SUBCHAPTER D—SPECIAL PROVISIONS APPLICABLE TO PLAYING CARDS

Sec. 930. Exemption in case of exportation.—Playing cards may be removed from the place of manufacture for export to a foreign country, without payment of tax, or affixing stamps thereto, under such regulations and the filing of such bonds as the Commissioner, with the approval of the Secretary, may prescribe.[15] (Aug. 27, 1894, c. 349, § 43, 28 Stat. 562.)

Sec. 931. Manufacturers.—(a) Definition.—Every person who offers or exposes for sale playing cards, whether the articles so offered or exposed are of foreign manufacture and imported or are of domestic manufacture, shall be deemed the manufacturer thereof, and subject to all the duties, liabilities, and penalties imposed by law in regard to the sale of domestic articles without the use of the proper stamps denoting the tax paid thereon.[16] (Aug. 27, 1894, c. 349, § 46, 28 Stat. 562.)

(b) Registration.—Every manufacturer of playing cards shall register with the collector of the district his name or style, place of residence, trade, or business, and the place where such business is to be carried on. (Aug. 27, 1894, c. 349, § 40, 28 Stat. 560.)

(c) Penalty for failure to register.—Every manufacturer of playing cards who fails to register as provided and required in subsection (b) shall be subject to a penalty of $50. (Aug. 27, 1894, c. 349, § 40, 28 Stat. 560.)

Sec. 932. Stamps—(a) Supply.—[17] The stamps on playing cards shall be furnished to the collectors requiring them, and collectors shall, if there be any manufacturers of playing cards within their respective districts, keep on hand at all times a supply equal in amount to two months' sales thereof, and shall sell the same only to such manufacturers as have registered as required by law and to importers of playing cards, who are required to affix the same to imported playing cards.[18] (Aug. 27, 1894, c. 349, § 41, 28 Stat. 560.)

(b) Collector's account.—Every collector shall keep an account of the number and denominate values of the stamps sold by him to each manufacturer and importer. (Aug. 27, 1894, c. 349, § 41, 28 Stat. 560.)

SUBCHAPTER E—MISCELLANEOUS PROVISIONS

Section 935. Records, statements, and returns.—Every person liable to any tax imposed by this chapter[19] or for the collection thereof, shall keep such records, render under oath such statements, make such returns, and comply with such rules and regulations, as the Commissioner, with the approval of the Secretary, may from time to time prescribe. (Feb. 26, 1926, c. 27, § 1102 (a), 44 Stat. 112.)

Sec. 936. Rules and regulations.—For authority of the Commissioner, with the approval of the Secretary, to prescribe and publish all needful rules and regulations for the enforcement of this chapter, see section 1691.

Sec. 937. Other laws applicable.—All administrative, special, or stamp provisions of law including the law relating to the assessment of taxes, so far as applicable, shall be[20] extended to and made a part of this chapter.[19] (Feb. 26, 1926, c. 27, § 1100, 44 Stat. 111.)

Sec. 938. Cross references.—For general provisions relating to stamps, information and returns, assessment, collection, and refund, see chapters 20 to 24, inclusive.

NOTE.—The following sections of the act of Aug. 27, 1894, are omitted in their entirety as superseded by the provisions indicated: Section 38, by Schedule A(6) and sections 803, 804, 805(a), and 1101 of the Revenue Act of 1926; section 39, by sections 802(c) and 804 of the Revenue Act of 1926; section 44, by section 803 of the Revenue Act of 1926; and section 45, by section 802(b) of the Revenue Act of 1926. Cole *v.* Ralph (252 U. S. 294).

Chapter 8.—ADMISSIONS AND DUES

SUBCHAPTER A—ADMISSIONS

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SUBCHAPTER A—ADMISSIONS

Sec. 940. Tax.—There shall be levied, assessed, collected, and paid—

(a) Single or season ticket; subscription.—(1) Rate.—A tax of 1 cent for each 10 cents or fraction thereof of the amount paid for admission to any place, including admission by season ticket or subscription; except that in case the

[15] Section 43 of the act of Aug. 27, 1894, reads as follows:

"That whenever any person makes, prepares, and sells or removes for consumption or sale, playing cards, whether of domestic manufacture or imported, upon which a tax is imposed by law, without affixing thereto an adhesive stamp denoting the tax before mentioned, he shall incur a penalty of fifty dollars for every omission to affix such stamp: *Provided,* That playing cards may be removed from the place of manufacture for export to a foreign country, without payment of tax or affixing stamps thereto, under such regulations and the filing of such bonds as the Commissioner of Internal Revenue, with the approval of the Secretary of the Treasury, may prescribe."

The part proceeding the proviso is omitted as superseded by section 802(a) and (b) of the Revenue Act of 1926, codified in sectiou 920 of this chapter.

[16] Section 46 of the act of Aug. 27, 1894, commences with the following sentence: "That the tax on playing cards shall be paid by the manufacturer thereof." This sentence is omitted as superseded by section 800 of the Revenue Act of 1926, codied in section 908(a) of this chapter.

[17] The first sentence of section 41 of the act of Aug. 27, 1894, reads as follows: "That the Commissioner of Internal Revenue shall cause to be prepared, for payment of the tax upon playing cards, suitable stamps denoting the tax thereon." This sentence is omitted as superseded by section 805(a) of the Revenue Act of 1926, codified in section 908(b) of this chapter.

[18] Section 41 of the act of Aug. 27, 1894, also contains the following clause after "playing cards": "And to persons who are required by law to affix the same to stocks of playing cards on hand when the tax thereon imposed first takes effect." This clause is omitted as temporary and executed.

[19] See note 7, chapter 3.

[20] "Shall be" is substituted for "are hereby."

amount paid for admission is $3[1] or less, no tax shall be imposed. In the case of persons (except bona fide employees, municipal officers on official business, and children under 12 years of age) admitted free or at reduced rates to any place at a time when and under circumstances under which an admission charge is made to other persons, an equivalent tax shall be collected based on the price so charged to such other persons for the same or similar accommodations, to be paid by the person so admitted. Amounts paid for admission by season ticket or subscription shall be exempt only if the amount which would be charged to the holder or subscribed for a single admission is $3[1] or less. (Feb. 26, 1926, c. 27, § 500 (a) (1), 44 Stat. 91 as amended by June 6, 1932, c. 209, § 711 (a), 47 Stat. 271.)

(2) By whom paid.—The tax imposed under paragraph (1) shall be paid by the person paying for such admission. (Feb. 26, 1926, c. 27, § 500 (a) (1), 44 Stat. 91 as amended by June 6, 1932, c. 209, § 711 (a), 47 Stat. 271.)

(b) Permanent use or lease of boxes or seats—(1) Rate.—In the case of persons having the permanent use of boxes or seats in an opera house or any place of amusement or a lease for the use of such box or seat in such opera house or place of amusement (in lieu of the tax imposed under paragraph (1) of subsection (a)), a tax equivalent to 10 per centum of the amount for which a similar box or seat is sold for each performance or exhibition at which the box or seat is used or reserved by or for the lessee or holder.

(2) By whom paid.—The tax imposed under paragraph (1) shall be paid by the lessee or holder. (Feb. 26, 1926, c. 27, § 500(a) (4), 44 Stat. 91.)

(c) Sales outside box office—(1) Rate.—Upon tickets or cards of admission to theaters, operas, and other places of amusement, sold at news stands, hotels, and places other than the ticket offices of such theaters, operas, or other places of amusement, at a price in excess of the sum of the established price therefor at such ticket offices plus the amount of any tax imposed under paragraph (1) of subsection (a), a tax equivalent to 10 per centum of the amount of such excess.

(2) By whom paid.—The taxes imposed under paragraph (1) shall be returned and paid by the person selling such tickets.

(3) How paid.—The taxes imposed under paragraph (1) shall be returned and paid in the manner and subject to the interest provided in sections 955, 956, and 957.[2] (Feb. 26, 1926, c. 27, § 500 (a) (2), 44 Stat. 91 as amended by June 6, 1932, c. 209, § 711 (b), 47 Stat. 271.)

(d) Sales by proprietors in excess of regular price—(1) Rate.—A tax equivalent to 50 per centum of the amount for which the proprietors, managers, or employees of any opera house, theater, or other place of amusement sell or dispose of tickets or cards of admission in excess of the regular or established price or charge therefor.

(2) By whom paid.—The tax imposed under paragraph (1) shall be returned and paid by the persons selling such tickets.

(3) How paid.—The tax imposed under paragraph (1) shall be returned and paid in the manner and subject to the interest provided in sections 955, 956, and 957.[2] (Feb. 26, 1926, c. 27, § 500 (a) (3), 44 Stat. 91.)

(e) Sales where price includes refreshments, service, or merchandise—(1) Rate.—A tax of 1½ cents for each 10 cents or fraction thereof of the amount paid for admission to any public performance for profit at any roof garden, cabaret, or other similar entertainment, to which the charge for admission is wholly or in part included in the price paid for refreshment, service, or merchandise; the amount paid for such admission to be deemed to be 20 per centum of the amount paid for refreshment, service, and merchandise. Where the amount paid for admission is 50 cents or less, no tax shall be imposed.

(2) By whom paid.—The tax imposed under paragraph (1) shall be paid by the person paying for such refreshment, service, or merchandise. (Feb. 26, 1926, c. 27, § 500 (a) (5), 44 Stat. 91.)

Sec. 941. Exemptions from tax.—No tax shall be levied under this subchapter in respect of—

(a) Religious, educational, or charitable entertainments.—Except in the case of admissions to any athletic game or exhibition the proceeds of which inure wholly or partly to the benefit of any college or university (including any academy of the military or naval forces of the United States),[2] any admissions all the proceeds of which inure (1) exclusively to the benefit of religious, educational, or charitable institutions, societies, or organizations, societies for the prevention of cruelty to children or animals, or societies or organizations conducted for the sole purpose of maintaining symphony orchestras and receiving substantial support from voluntary contributions, or of improving any city, town, village, or other municipality, or of maintaining a cooperative or community center moving-picture theater—if such admissions are not to wrestling matches, prize fights, or boxing, sparring, or other pugilistic matches or exhibitions[2] and no part of the net earnings thereof inures to the benefit of any private stockholder or individual; or (2) exclusively to the benefit of persons in the military or naval forces of the United States; or (3) exclusively to the benefit of persons who have served in such forces and are in need; or (4) exclusively to the benefit of National Guard organizations, Reserve Officers' associations or organizations, posts or organizations of war veterans, or auxiliary units or societies of any such posts or organizations, if such posts, organizations, units, or societies are organized in the United States or any of its possessions, and if no part of their net earnings inures to the benefit of any private stockholder or individual; or (5) exclusively to the benefit of members of the police or fire department of any city, town, village, or other municipality, or the dependents or heirs of such members; or (Feb. 26, 1926, c. 27, § 500 (b) (1), 44 Stat. 92 as amended by June 6, 1932, c. 209, § 711 (c), 47 Stat. 271.)

(b) Agricultural fairs.—Any admissions to agricultural fairs if no part of the net earnings thereof inures to the benefit of any stockholders or members of the association conducting the same, or admissions to any exhibit, entertainment, or other pay feature conducted by such association as part of any such fair—if the proceeds therefrom are used exclusively for the improvement, maintenance, and operation of such agricultural fairs. (Feb. 26, 1926, c. 27, § 500(b)(2), 44 Stat. 92.)

Sec. 942. Printing of price on ticket.—The price (exclusive of the tax to be paid by the person paying for admission) at which every admission ticket or card is sold shall be conspicu-

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[1] This exemption becomes effective July 1, 1934. For the period June 21, 1932, to June 30, 1934, the exemption is 40 cents, in accordance with section 711 (d), (e) of the Revenue Act of 1932, which reads as follows:

"(d) Subsections (a) and (c) shall take effect on the fifteenth day after the date of the enactment of this Act.

"(e) Effective July 1, 1934, section 500 (a) (1) of the Revenue Act of 1926, as amended by subsection (a) of this section, is amended by striking out 'less than 41 cents' wherever appearing in such paragraph, and inserting in lieu thereof '$3 or less'."

[2] Section 711 (c) of the Revenue Act of 1932 reads as follows:

"(c) Section 500 of the Revenue Act of 1926, as amended, is amended by adding at the end thereof the following subdivision:

"'(e) The exemption from tax provided by subdivision (b) (1) (A) shall not be allowed in the case of admissions to wrestling matches, prize fights, or boxing, sparring, or other pugilistic matches or exhibitions. The exemption from tax provided by subdivision (b) (1) shall not be allowed in the case of admissions to any athletic game or exhibition the proceeds of which inure wholly or partly to the benefit of any college or university (including any academy of the military or naval forces of the United States).'"

ously and indelibly printed, stamped, or written on the face or back of that part of the ticket which is to be taken up by the management of the theater, opera, or other place of amusement, together with the name of the vendor if sold other than at the ticket office of the theater, opera, or other place of amusement. (Feb. 26, 1926, c. 27, § 500(d), 44 Stat. 92.)

Sec. 943. Penalties—(a) Failure to print correct price on ticket.—Whoever sells an admission ticket or card on which the name of the vendor and price is not printed, stamped, or written, as provided in section 942, or at a price in excess of the price so printed, stamped, or written thereon, is guilty of a misdemeanor, and upon conviction thereof shall be fined not more than $100. (Feb. 26, 1926, c. 27, § 500(d), 44 Stat. 92.)

(b) Cross reference.—For other penalties relating to admission, see section 958.

Sec. 944. Admission defined.—The term "admission" as used in this chapter includes seats and tables, reserved or otherwise and other similar accommodations, and the charges made therefor. (Feb. 26, 1926, c. 27, § 500(c), 44 Stat. 92.)

SUBCHAPTER B—DUES

Sec. 950. Tax—(a) Rate.—There shall be levied, assessed, collected, and paid—

(1) Dues or membership fees.—A tax equivalent to 10 per centum of any amount paid as dues or membership fees to any social, athletic, or sporting club or organization, if the dues or fees of an active resident annual member are in excess of $25 per year.

(2) Initiation fees.—A tax equivalent to 10 per centum of any amount paid as initiation fees to such a club or organization, if such fees amount to more than $10, or if the dues or membership fees, not including initiation fees, of an active resident annual member are in excess of $25 per year.

(3) Life memberships.—In the case of life memberships, a tax equivalent to the tax upon the amount paid by active resident annual members for dues or membership fees other than assessments, but no tax shall be paid upon the amount paid for life membership. In such a case, the tax shall be paid annually at the time for the payment of dues by active resident annual members.

[3]**(b) By whom paid.**—The taxes imposed by subdivision (a) shall be paid by the person paying such dues or fees, or holding such life membership. (Feb. 26, 1926, c. 27, § 501, 44 Stat. 92 as amended by Act of May 29, 1928, c. 852 § 413(a), 45 State. 864.)

Sec. 951. Exemptions from tax.—There shall be exempted from the provisions of section 950 all amounts paid as dues or fees to a fraternal society, order, or association, operating under the lodge system, or to any local fraternal organization among the students of a college or university. (Feb. 26, 1926, c. 27, § 501, 44 Stat. 92 as amended by May 29, 1928, c. 852, § 413 (a), 45 Stat. 864.)

Sec. 952. Definitions.—As used in this subchapter—

(a) Dues.—The term "dues" includes any assessment irrespective of the purpose for which made; and

(b) Initiation fees.—The term "initiation fees" includes any payment, contribution, or loan, required as a condition precedent to membership, whether or not any such payment, contribution or loan is evidenced by a certificate of interest or indebtedness or share of stock, and irrespective of the person or organization to whom paid, contributed, or loaned. (Feb. 26, 1926, c. 27, § 501, 44 Stat. 92 as amended by May 29, 1928, c. 852, § 413 (a), 45 Stat. 864.)

[3] Section 413 (b) of the Revenue Act of 1928 reads as follows: "Subsection (a) of this section shall take effect on the expiration of thirty days after the enactment of this Act." This is omitted as temporary.

SUBCHAPTER C—PROVISIONS COMMON TO ADMISSIONS AND DUES

Sec. 955. Payment of tax—(a) Collection by recipient of admission, dues, and fees.—Every person receiving any payments for admission, dues, or fees, subject to the tax imposed by section 940 or 950 shall collect the amount thereof from the person making such payments. Every club or organization having life members shall collect from such members the amount of the tax imposed by section 950.

(b) Place for payment.—The taxes collected under subsection (a) shall be paid to the collector of the district in which the principal office or place of business is located. (Feb. 26, 1926, c. 27, § 502 (a), 44 Stat. 93.)

(c) Time for payment.—The tax shall, without assessment by the Commissioner or notice from the collector, be due and payable to the collector at the time fixed for filing the return. (Feb. 26, 1926, c. 27, § 502 (d), 44 Stat. 93.)

(d) Excess payments.—(1) Any person making a refund of any payment upon which tax is collected under this section may repay therewith the amount of the tax collected on such payment; and the amount so repaid may be credited against amounts included in any subsequent return. (Feb. 26, 1926, c. 27, § 502 (b), 44 Stat. 93 as amended by May 29, 1928, c. 852, § 414 (b), 45 Stat. 864.)

(2) In the case of any overpayment or overcollection of any tax imposed by this chapter, the person making such overpayment or overcollection may take credit therefor against taxes due upon any return,[4] and shall make refund of any excessive amount collected by him upon proper application by the person entitled thereto. (Feb. 26, 1926, c. 27, § 1120, 44 Stat. 121.)

Sec. 956. Returns—(a) Requirement.—Every person required under subsection (a) of section 955 to collect the taxes imposed by this chapter shall make returns under oath, in duplicate, in such manner and containing such information as the Commissioner, with the approval of the Secretary, may, by regulation, prescribe.

(b) Time for filing.—The returns required under this section shall be made at such times as the Commissioner, with the approval of the Secretary, may, by regulation, prescribe.

(c) Place for filing.—The returns provided for in this section shall be filed with the collector of the district in which the principal office or place of business is located. (Feb. 26, 1926, c. 27, § 502 (a), 44 Stat. 93, as amended by May 29, 1928, c. 852, § 414 (a), 45 Stat. 864; Feb. 26, 1926, c. 27, 502 (c), 44 Stat. 93.)

Sec. 957. Addition to tax in case of nonpayment.—If the tax is not paid when due, there shall be added as part of the tax interest at the rate of 1 per centum a month from the time when the tax became due until paid. (Feb. 26, 1926, c. 27, § 502 (d), 44 Stat. 93.)

Sec. 958. Penalties.—(a) Any person required under this chapter[5] to pay any tax, or required by law or regulations made under authority thereof to make a return, keep any records, or supply any information, for the purposes of the computation, assessment, or collection of any tax imposed by this chapter,[6] who willfully fails to pay such tax, make such return, keep such records, or supply such information, at the time or times required by law or regulations, shall, in addition to other penalties provided by law, be guilty of a misdemeanor and, upon conviction thereof, be fined not more than $10,000, or imprisoned for not more than one year, or both, together with the costs of prosecution.

[4] "Monthly" is omitted before "return" in view of the amendment to section 502 of the Revenue Act of 1926 by section 414 of the Revenue Act of 1928 substituting returns for monthly returns.

[5] "Chapter" is substituted for "act" for the reason that this provision is included in each chapter relating to taxes imposed by the Revenue Act of 1926.

[6] See p. 471.

(b) Any person required under this chapter[6] to collect, account for and pay over any tax imposed by this chapter[6] who willfully fails to collect or truthfully account for and pay over such tax, and any person who willfully attempts in any manner to evade or defeat any tax imposed by this chapter[6] or the payment thereof, shall, in addition to other penalties provided by law, be guilty of a felony and, upon conviction thereof, be fined not more than $10,000, or imprisoned for not more than five years, or both, together with the costs of prosecution.

(c) Any person who willfully fails to pay, collect, or truthfully account for and pay over, any tax imposed by this chapter, or willfully attempts in any manner to evade or defeat any such tax or the payment thereof, shall, in addition to other penalties provided by law, be liable to a penalty of the amount of the tax evaded, or not paid, collected, or accounted for and paid over, to be assessed and collected in the same manner as taxes are assessed and collected. No penalty shall be assessed under this subsection for any offense for which a penalty may be assessed under authority of section 1512 (a).[7]

(d) The term "person" as used in this section includes an officer or employee of a corporation, or a member or employee of a partnership, who as such officer, employee, or member is under a duty to perform the act in respect of which the violation occurs. (Feb. 26, 1926, c. 27, § 1114 (a), (b), (d), and (f), 44 Stat. 116, 117.)

(e) For other penalties of a general character, see sections 1440 to 1446, inclusive, and 1693.

Sec. 959. Discretionary method allowed Commissioner for collecting tax.—Whether or not the method of collecting any tax imposed by this chapter is specifically provided herein, any such tax may, under regulations prescribed by the Commissioner, with the approval of the Secretary, be collected by stamp, coupon, serial-numbered ticket, or such other reasonable device or method as may be necessary or helpful in securing a complete and prompt collection of the tax. All administrative and penalty provisions of subchapters A, B, and C of chapter 7, in so far as applicable, shall apply to the collection of any tax which the Commissioner determines or prescribes shall be collected in such manner. (Feb. 26, 1926, c. 27, § 1119, 44 Stat. 120.)

Sec. 960. Records, statements, and returns.—Every person liable to any tax imposed by this chapter,[6] or for the collection thereof, shall keep such records, render under oath such statements, make such returns, and comply with such rules and regulations, as the Commissioner, with the approval of the Secretary, may from time to time prescribe. (Feb. 26, 1926, c. 27, § 1102 (a), 44 Stat. 112.)

Sec. 961. Rules and regulations.—For authority of the Commissioner, with the approval of the Secretary, to prescribe and publish all needful rules and regulations for the enforcement of this chapter, see section 1691.

Sec. 962. Other laws applicable.—All administrative, special, or stamp provisions of law, including the law relating to the assessment of taxes, so far as applicable, shall be[8] extended to and made a part of this chapter.[6] (Feb. 26, 1926, c. 27, § 1100, 44 Stat. 111.)

Sec. 963. Cross references.—For general provisions relating to stamps, information and returns, assessment, collection, and refund, see sections 1430 to 1433, and chapters 21 to 24, inclusive.

NOTE.—Section 503 of the Revenue Act of 1926, relating to admissions and dues, provides as follows: "This title shall take effect on the expiration of thirty days after the enactment of this act." This section is omitted.

[6] "Chapter" is substituted for "act" for the reason that this provision is included in each chapter relating to taxes imposed by the Revenue Act of 1926.

[7] Section 1114 (d) of the Revenue Act of 1926 ends with "or for any offense for which a penalty has been recovered under section 3256 of the Revised Statutes." This clause is omitted here as R. S. 3256 relates only to a penalty recoverable for violation of the liquor laws.

[8] "Shall be" is substituted for "are hereby."

Chapter 9.—OLEOMARGARINE, ADULTERATED BUTTER, AND PROCESS OR RENOVATED BUTTER

SUBCHAPTER A—OLEOMARGARINE

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SUBCHAPTER A—OLEOMARGARINE

Sec. 970. Oleomargarine defined.—For the purposes of this chapter, and sections 1360, 1361, and 1362, certain manufactured substances, certain extracts, and certain mixtures and compounds, including such mixtures and compounds with butter, shall be known and designated as "oleomargarine," namely: All substances known prior to August 2, 1886,[1] as oleomargarine, oleo, oleomargarine oil, butterine, lardine, suine, and neutral; all mixtures and compounds of oleomargarine, oleo, oleomargarine oil, butterine, lardine, suine, and neutral; all lard extracts and tallow extracts; and all mixtures and compounds of tallow, beef fat, suet, lard oil,[2] fish oil or fish fat, vegetable oil, annatto, and other coloring matter, intestinal fat, and offal fat;—if (1) made in imitation or semblance of butter, or (2) calculated or intended to be sold as butter or for butter, or (3) churned, emulsified, or mixed in cream, milk, water, or other liquid, and containing moisture in excess of 1 per centum or common salt. This section shall not apply to puff-pastry shortening not churned or emulsified in milk or cream, and having a melting point of one hundred and eighteen degrees Fahrenheit or more, nor to any of the following containing condiments and spices: salad dressings, mayonnaise dressings, or mayonnaise products nor to liquid emulsion, pharmaceutical preparations, oil meals, liquid preservatives, illuminating oils, cleansing compounds, or flavoring compounds. (Aug. 2, 1886, c. 840, § 2, 24 Stat. 209 as amended by July 10, 1930, c. 881, § 1, 46 Stat. 1022—amendment to take effect twelve months after July 10, 1930.)[2]

For definition of butter see section 990 (a).

Sec. 971. Tax.—(a) Rate.—(1) Upon oleomargarine which shall be manufactured and sold, or removed for consumption or use, there shall be assessed and collected a tax at the rate of one-fourth of 1 cent per pound; except that such tax shall be at the rate of 10 cents per pound in the case of oleomargarine which is yellow in color.

[1] "Prior to August 2, 1886," is substituted for "heretofore."

[2] Section 2 of the act of July 10, 1930 reads: "This act shall take effect twelve months after the date of its enactment." The 1930 act amended that part of the section following "lard oil," which read: "vegetable oil annotto, and other coloring matter, intestinal fat, and offal fat made in imitation or semblance of butter, or when so made, calculated or intended to be sold as butter or for butter."