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72^D CONGRESS }
2^d Session }

SENATE

} REPORT
No. 1267

USE AND SALE OF REVENUE STAMPS

FEBRUARY 21 (calendar day, FEBRUARY 22), 1933.—Ordered to be printed

Mr. SHORTRIDGE, from the Committee on Finance, submitted the following

REPORT

[To accompany H. R. 12977]

The Committee on Finance, to whom was referred the bill (H. R. 12977) "to amend section 808 of Title VIII of the revenue act of 1926, as amended by section 443 of the revenue act of 1928," having considered the same, report favorably thereon and recommend that the bill do pass without amendment.

Section 808 of the revenue act of 1928 provides that the commissioner shall furnish to the Postmaster General, without prepayment, a suitable quantity of revenue stamps to be kept on sale by postmasters in cities of over 25,000 inhabitants and provides how reports of sales and settlement shall be made to the Treasury as internal revenue collections.

The revenue act of 1932 requires an increased use of these stamps and contains a new section imposing a stamp tax on conveyances. Not having these stamps on sale and available in cities and towns of less than 25,000 inhabitants has resulted in serious inconvenience to the public.

This bill provides that these revenue stamps will be on sale "in all post offices of the first and second classes and such post offices of the third and fourth classes as are located in county seats." There has been a widespread request for this and the committee feels it is a service that should be given.

