

"Foreign."	(5) The term "foreign" when applied to a corporation or partnership means a corporation or partnership which is not domestic.
"Fiduciary."	(6) The term "fiduciary" means a guardian, trustee, executor, administrator, receiver, conservator, or any person acting in any fiduciary capacity for any person.
"Withholding agent." <i>Ante</i> , pp. 511, 513.	(7) The term "withholding agent" means any person required to deduct and withhold any tax under the provisions of section 143 or 144.
"Stock."	(8) The term "stock" includes the share in an association, joint-stock company, or insurance company.
"Shareholder."	(9) The term "shareholder" includes a member in an association, joint-stock company, or insurance company.
"United States."	(10) The term "United States" when used in a geographical sense includes only the States, the Territories of Alaska and Hawaii, and the District of Columbia.
"Secretary."	(11) The term "Secretary" means the Secretary of the Treasury.
"Commissioner."	(12) The term "Commissioner" means the Commissioner of Internal Revenue.
"Collector."	(13) The term "collector" means collector of internal revenue.
"Taxpayer."	(14) The term "taxpayer" means any person subject to a tax imposed by this Act.
"Includes" and "including."	(b) The terms "includes" and "including" when used in a definition contained in this Act shall not be deemed to exclude other things otherwise within the meaning of the term defined.

**SEC. 902. SEPARABILITY CLAUSE.**

Separability clause. If any provision of this Act, or the application thereof to any person or circumstances, is held invalid, the remainder of the Act, and the application of such provisions to other persons or circumstances, shall not be affected thereby.

**SEC. 903. EFFECTIVE DATE OF ACT.**

Effective date. Except as otherwise provided, this Act shall take effect upon its enactment.

[Received by the President, May 16, 1938.]

[NOTE BY THE DEPARTMENT OF STATE.—The foregoing act having been presented to the President of the United States for his approval, and not having been returned by him to the House of Congress in which it originated within the time prescribed by the Constitution of the United States, has become a law without his approval.]

## [CHAPTER 290]

## AN ACT

May 31, 1938  
[S. 3691]  
[Public, No. 555]

To provide for the appointment of additional judges for certain United States district courts, circuit courts of appeals, and certain courts of the United States for the District of Columbia.

United States courts.  
Appointment of additional judges, authorized.

U. S. Court of Appeals for District of Columbia, additional associate justice.

*Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled,* That the President is authorized to appoint, by and with the advice and consent of the Senate, four additional circuit judges, one for each of the following judicial circuits: Second, fifth, sixth, and seventh.

SEC. 2. The President is authorized to appoint, by and with the advice and consent of the Senate, one additional associate justice of the United States Court of Appeals for the District of Columbia.

SEC. 3. Section 2 of the Act entitled "An Act authorizing the appointment of an additional circuit judge for the third circuit", approved June 24, 1936 (49 Stat. 1903), is hereby repealed.

SEC. 4. The President is authorized to appoint, by and with the advice and consent of the Senate, twelve additional district judges, as follows:

(a) One district judge for each of the following districts: Western district of Louisiana, southern district of Texas, eastern district of Michigan, western district of Washington, northern district of Illinois, western district of Virginia;

(b) One district judge for the southern district of California, whose official residence shall be Fresno;

(c) One district judge for the northern district of California, whose official residence shall be Sacramento;

(d) One district judge for the southern district of New York: *Provided*, That the first vacancy occurring in the office of district judge for the southern district of New York by the retirement, disqualification, resignation, or death of judges in office on the date of enactment of this Act shall not be filled;

(e) One district judge for the district of Massachusetts: *Provided*, That the first vacancy occurring in the office of district judge for the district of Massachusetts by the retirement, disqualification, resignation, or death of judges in office on the date of enactment of this Act shall not be filled;

(f) One district judge for each of the following combinations of districts: Eastern and western districts of Arkansas, eastern and middle districts of Tennessee: *Provided*, That no successor shall be appointed to be judge for the eastern and middle districts of Tennessee.

SEC. 5. The President is authorized to appoint, by and with the advice and consent of the Senate, three additional associate justices of the District Court of the United States for the District of Columbia.

SEC. 6. That any vacancy which may occur at any time in the office of United States district judge for the district of Montana created by the Act of September 14, 1922 (42 Stat. 837), is hereby authorized to be filled.

Approved, May 31, 1938.

[CHAPTER 291]

AN ACT

To extend the times for commencing and completing the construction of a bridge across the Missouri River at or near Randolph, Missouri.

*Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled*, That the times for commencing and completing the construction of the bridge across the Missouri River at or near Randolph, Missouri, authorized to be built by The Kansas City Southern Railway Company, its successors and assigns, by an Act of Congress approved May 24, 1928, heretofore extended by Acts of Congress approved March 1, 1929, May 14, 1930, February 6, 1931, May 6, 1932, January 19, 1933, April 9, 1934, and April 10, 1936, are hereby further extended two and four years, respectively, from May 24, 1938.

SEC. 2. The right to alter, amend, or repeal this Act is hereby expressly reserved.

Approved, May 31, 1938.

Third circuit, filling of vacancy.  
49 Stat. 1903,  
28 U. S. C., Supp.  
11, § 213d-1.  
Additional district judges.

One for each of districts designated.

California southern; residence at Fresno.

California northern; residence at Sacramento.

New York southern.

*Proviso.*  
First vacancy occurring not to be filled.

Massachusetts.  
*Proviso.*  
First vacancy occurring not to be filled.

Designated combinations of districts.

*Proviso.*  
No successor, Tennessee eastern and middle districts.

U. S. District Court for District of Columbia, additional associate justices.

Montana, filling of vacancy.

42 Stat. 837.  
28 U. S. C. § 3.

May 31, 1938  
[S. 3532]  
[Public, No. 556]

Missouri River.  
Time extended for bridging, at Randolph, Mo.

45 Stat. 729, 1431; 46 Stat. 328, 1063; 47 Stat. 149, 772; 48 Stat. 572; 49 Stat. 1196.

Amendment.