

section as in effect at the time the service was performed; and any service, of whatever nature, performed after June 30, 1946, by an employee for the person employing him, irrespective of the citizenship or residence of either, (A) within the United States, or (B) on or in connection with an American vessel under a contract of service which is entered into within the United States or during the performance of which the vessel touches at a port in the United States, if the employee is employed on and in connection with such vessel when outside the United States, except—”.

#### SEC. 303. SERVICE ON FOREIGN VESSELS.

53 Stat. 187.  
26 U. S. C. § 1607 (c)  
(4).

Section 1607 (c) (4) of the Internal Revenue Code, as amended, is amended, effective July 1, 1946, to read as follows:

“(4) Service performed on or in connection with a vessel not an American vessel by an employee, if the employee is employed on and in connection with such vessel when outside the United States;”.

#### SEC. 304. CERTAIN FISHING SERVICES.

53 Stat. 1395.  
26 U. S. C. § 1607 (c)  
(15); Supp. V, § 1607  
(c) (15).  
59 Stat. 670.  
26 U. S. C., Supp.  
V, § 1607 (c) (16).

(a) Section 1607 (c) (15) of such Code is amended by striking out “or” at the end thereof.

(b) Section 1607 (c) (16) of such Code is amended by striking out the period and inserting in lieu thereof the following: “; or”.

(c) Section 1607 (c) of such Code is further amended by adding after paragraph (16) a new paragraph to read as follows:

“(17) Service performed by an individual in (or as an officer or member of the crew of a vessel while it is engaged in) the catching, taking, harvesting, cultivating, or farming of any kind of fish, shellfish, crustacea, sponges, seaweeds, or other aquatic forms of animal and vegetable life (including service performed by any such individual as an ordinary incident to any such activity), except (A) service performed in connection with the catching or taking of salmon or halibut, for commercial purposes, and (B) service performed on or in connection with a vessel of more than ten net tons (determined in the manner provided for determining the register tonnage of merchant vessels under the laws of the United States).”

(d) The amendments made by this section shall take effect July 1, 1946.

#### SEC. 305. DEFINITION OF AMERICAN VESSEL.

53 Stat. 187; 59 Stat.  
549.  
26 U. S. C. § 1607;  
Supp. V, 1607.  
*Supra*; *post*, p. 989.

Section 1607 of such Code, as amended, is further amended, effective July 1, 1946, by adding after subsection (m) a new subsection to read as follows:

“(n) **AMERICAN VESSEL.**—The term ‘American vessel’ means any vessel documented or numbered under the laws of the United States; and includes any vessel which is neither documented or numbered under the laws of the United States nor documented under the laws of any foreign country, if its crew is employed solely by one or more citizens or residents of the United States or corporations organized under the laws of the United States or of any State.”

#### SEC. 306. RECONVERSION UNEMPLOYMENT BENEFITS FOR SEAMEN.

58 Stat. 791.  
42 U. S. C., Supp.  
V, § 1321(c).

The Social Security Act, as amended, is amended by adding after section 1201 (c) a new title to read as follows: