

81ST CONGRESS  
1ST SESSION

# H. R. 5116

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## IN THE HOUSE OF REPRESENTATIVES

JUNE 13, 1949

Mr. FOGARTY introduced the following bill; which was referred to the Committee on Ways and Means

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### A BILL

To exempt volunteer fire companies from the tax imposed on billiard and pool tables.

1 *Be it enacted by the Senate and House of Representa-*  
2 *tives of the United States of America in Congress assembled,*  
3 That section 3268 (a) of the Internal Revenue Code (tax  
4 on bowling alleys and billiard and pool tables) is hereby  
5 amended by adding at the end thereof the following new sen-  
6 tence: "The tax imposed under this section shall not apply for  
7 any period beginning after June 30, 1949, with respect to  
8 a billiard table or pool table operated by a volunteer fire  
9 company or association for the use of its members, if no  
10 charge is made for the use of such table and if such company  
11 or association is not organized for profit and no part of its  
12 net earnings inures to the benefit of any private share-  
13 holder or individual."

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**H. R. 5116**

**A BILL**

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imposed on billiard and pool tables.

By Mr. FOGARTY

June 13, 1949

Referred to the Committee on Ways and Means

Pool Table  
(HR-5116)

/all

August 17, 1949

Charles C. Murphy, Secy.,  
Bayside Volunteer Fire Co.  
246 Grove Avenue  
Warwick Neck, Rhode Island

Dear Mr. Murphy:

I received your letter of the 10th and the Treasury Department Form which you also sent me.

At this time it does not look as though HR 5116, the bill which I introduced to take care of these pool table taxes, will be acted on during this session of Congress. However, you may be sure that I shall continue to do everything within my power to effect its passage; if not at this session, early in the second session.

With kind regards and my best wishes, I am,

Sincerely yours,

John E. Fogarty, MC

**BAYSIDE VOLUNTEER FIRE COMPANY**

246 GROVE AVENUE

WARWICK NECK, R. I.

Warwick Firemen's League  
State Firemen's League  
Fire Chief's Club

August 10, 1949

Representative John E. Fogarty  
House of Representatives  
House Office Building  
Room 1515  
Washington, D.C.

Dear Sir:

At a recent meeting of this company we received a Special Tax Return Form 11-B, Treasury Department, Internal Revenue Service to be filled out and returned with necessary funds to cover tax on a pool table.

During discussion on subject it was mentioned that you were working on a bill to eliminate taxing Volunteer Fire Companies and in so much as the bill looked as if it would go through Congress we should hold up paying same and contact you for advice on same.

We assure you that we do not charge anyone for playing on it as it is only for the relaxation of the members. We also cannot understand why a Volunteer Fire Company which is exempt from normal taxes should have to pay a tax of this sort.

I have been instructed to send the form to you by the company and have enclosed it in this letter.

Thanking you for your kind consideration in this matter, I beg to remain,

Very truly yours,

*Charles C. Murphy*

Charles C. Murphy  
Secretary

Enc. 2

*HR 5116  
Tax bill to be  
Return bill to be  
for bill no likely to  
pass this season.*