

¶ 560] SEC. 603. (a) If (1) any person has, prior to January 1, 1926, made a bona fide contract with any other person for the sale or lease, after the tax takes effect, of any article in respect of which a tax is imposed by section 600 of this Act, and in respect of which a corresponding but greater tax was imposed by section 600 of the Revenue Act of 1924, (2) the contract price includes the amount of the tax imposed by section 600 of the Revenue Act of 1924, and (3) such contract does not permit the deduction, from the amount to be paid thereunder, of the whole of the difference between the corresponding tax imposed by section 600 of the Revenue Act of 1924 and the tax imposed by section 600 of this Act, then the vendor or lessor shall refund to the vendee or lessee so much of the amount of such difference as is not so permitted to be deducted from the contract price.

¶ 561] (b) If (1) any person has, prior to January 1, 1926, made a bona fide contract with any other person for the sale or lease, after the date of the enactment of this Act, of any article in respect of which a tax was imposed by section 600 of the Revenue Act of 1924, and in respect of which no corresponding tax is imposed by section 600 of this Act, (2) the contract price includes the amount of the tax imposed by section 600 of the Revenue Act of 1924, and (3) such contract does not permit deduction, from the amount to be paid thereunder, of the tax imposed by section 600 of the Revenue Act of 1924, then the vendor or lessor shall refund to the vendee or lessee so much of the amount of such tax as is not so permitted to be deducted from the contract price.

¶ 562] (c) Any refund by the vendor or lessor under subdivision (a) or (b) shall be made at the time the sale or lease is consummated. Upon the failure of the vendor or lessor so to refund, he shall be liable to the vendee or lessee for damages in the amount of three times the amount of such refund, and the court shall include in any judgment in favor of the vendee or lessee in any suit for the recovery of such damages, costs of the suit and a reasonable attorney's fee to be fixed by the court.

## TITLE VII.—SPECIAL TAXES.

### CAPITAL STOCK TAX.

¶ 563-567] SEC. 700. In any proceeding in court in respect of any tax imposed by section 700 of the Revenue Act of 1924 or by any prior capital stock tax law—

¶ 568] (1) The determination by the Commissioner as to the fair average value of the capital stock of a domestic corporation shall be only prima facie evidence of the facts on which such determination was based; and

¶ 569] (2) The determination by the Commissioner as to the average amount of capital employed in the transaction of business in the United States by a foreign corporation shall be only prima facie evidence of the facts on which such determination was based.

### MISCELLANEOUS OCCUPATIONAL TAXES

¶ 570] SEC. 701. On and after July 1, 1926, there shall be levied, collected, and paid annually, in lieu of the tax imposed by section 701 of the Revenue Act of 1924, a special excise tax of \$1,000, in the case of every person carrying on the business of a brewer, distiller, wholesale liquor dealer, retail liquor dealer, wholesale dealer in malt liquor, retail dealer in malt liquor, or manufacturer of stills, as defined in section 3244 as amended and section 3247 of the Revised Statutes, in any State, Territory, or District of the United States contrary to the laws of such State, Territory, or District, or in any place therein in which carrying on such