(b) All provisions of law (including penalties) applicable in respect of the taxes imposed by Title I of this Act, shall, insofar as not inconsistent with this section, be applicable in respect of the tax imposed by this section, except that the provisions of section 131 of that title shall not be applicable.

CAPITAL STOCK AND EXCESS-PROFITS TAXES.
Laws applicable.

SEC. 703. CAPITAL STOCK TAX AND EXCESS-PROFITS TAX IMPOSED BY NATIONAL INDUSTRIAL RECOVERY ACT.

Capital stock tax and excess-profits tax imposed by National Industrial Recovery Act.

Sections 217(d) and (e) of the National Industrial Recovery Act are amended to read as follows:

Ante, p. 209.

"(d) The capital-stock tax imposed by section 215 shall not apply to any taxpayer in respect of any year except the year ending June 30, 1933.

Levy under, as to certain periods covered herein, terminated.

"(e) The excess-profits tax imposed by section 216 shall not apply to any taxpayer in respect of any taxable year ending after June 30, 1934."

Ante, pp. 207, 208.

TITLE VI—GENERAL PROVISIONS

GENERAL PROVISIONS.

SEC. 801. DEFINITIONS.

Definitions.

(a) When used in this Act—

(1) The term "person" means an individual, a trust or estate, a partnership, or a corporation. "Person."

(2) The term "corporation" includes associations, joint-stock companies, and insurance companies. "Corporation."

(3) The term "partnership" includes a syndicate, group, pool, joint venture, or other unincorporated organization, through or by means of which any business, financial operation, or venture is carried on, and which is not, within the meaning of this Act, a trust or estate or a corporation; and the term "partner" includes a member in such a syndicate, group, pool, joint venture, or organization. "Partnership." "Partner."

(4) The term "domestic" when applied to a corporation or partnership means created or organized in the United States or under the law of the United States or of any State or Territory. "Domestic."

(5) The term "foreign" when applied to a corporation or partnership means a corporation or partnership which is not domestic. "Foreign."

(6) The term "fiduciary" means a guardian, trustee, executor, administrator, receiver, conservator, or any person acting in any fiduciary capacity for any person. "Fiduciary."

(7) The term "withholding agent" means any person required to deduct and withhold any tax under the provisions of section 143 or 144. "Withholding agent."

(8) The term "stock" includes the share in an association, joint-stock company, or insurance company. "Stock."

(9) The term "shareholder" includes a member in an association, joint-stock company, or insurance company. "Shareholder."

(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. "United States."

(11) The term "Secretary" means the Secretary of the Treasury. "Secretary."

(12) The term "Commissioner" means the Commissioner of Internal Revenue. "Commissioner."

(13) The term "collector" means collector of internal revenue. "Collector."

(14) The term "taxpayer" means any person subject to a tax imposed by this Act. "Taxpayer."