

EXPLANATORY NOTES.

Part III of the Special War Revenue Act, as it now stands reads as follows:—
(The sections, subsections or paragraphs missing below were repealed by chapter 57 of the statutes of 1929.)

“PART III.

INSURANCE PREMIUMS OTHER THAN LIFE.

13. In this Part, unless the context otherwise requires,
(a) “company” includes any corporation or any society or association, incorporated or unincorporated, or any partnership, carrying on the business of insurance, other than a life insurance company, a company transacting marine insurance or a fraternal benefit society: