UNITED STATES
STATUTES AT LARGE
CONTAINING THE
LAWS AND CONCURRENT RESOLUTIONS
ENACTED DURING THE SECOND SESSION OF THE
SEVENTY-SEVENTH CONGRESS
OF THE UNITED STATES OF AMERICA
1942
AND
TREATIES, INTERNATIONAL AGREEMENTS OTHER THAN TREATIES, AND PROCLAMATIONS
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NOTICE

The original of every act and joint resolution printed in this volume has the following heading:

SEVENTY-SEVENTH CONGRESS OF THE UNITED STATES OF AMERICA;

AT THE SECOND SESSION

Begun and held at the City of Washington on Monday, the fifth
day of January, one thousand nine hundred and forty-two

All bills and joint resolutions presented to the President of the United States bear the signatures of the Speaker (or of the Speaker pro tempore) of the House of Representatives and of the Vice President of the United States and President of the Senate (or of the President of the Senate pro tempore or of the Acting President of the Senate pro tempore); those signatures accordingly appear on the originals of all acts and joint resolutions.

The signature of the President of the United States appears on the originals of all approved acts and joint resolutions.

The original of every act and joint resolution has endorsed thereon a certificate of origin, signed, as the case may be, by the Clerk of the House of Representatives or by the Secretary of the Senate and reading "I certify that this Act (or Joint Resolution) originated in the House of Representatives (or Senate)." The origin of each act and joint resolution contained in this volume is indicated in the margin at the beginning of each enactment; thus, for example, H. R. 4077 or H. J. Res. 257 indicates origin in the House of Representatives, and S. 2149 or S. J. Res. 124 indicates origin in the Senate.
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AN ACT To authorize the addition of certain lands to the Plumas National Forest, California. 


576 — Department of the Interior, appointments to certain positions. AN ACT To provide that assistant or deputy heads of certain bureaus in the Department of the Interior shall be appointed under the civil-service laws, and for other purposes. 

AN ACT To provide that assistant or deputy heads of certain bureaus in the Department of the Interior shall be appointed under the civil-service laws, and for other purposes. 

577 — Castillo de San Marcos National Monument. AN ACT To change the designation of the Fort Marion National Monument, in the State of Florida, and for other purposes. 

AN ACT To change the designation of the Fort Marion National Monument, in the State of Florida, and for other purposes. 

578 — Ruck-A-Chucky Mine Partnership. AN ACT For the relief of persons in connection with the extraction of gold-bearing ore from the Ruck-A-Chucky dam site. 

AN ACT For the relief of persons in connection with the extraction of gold-bearing ore from the Ruck-A-Chucky dam site. 

579 — Alaska, conveyance. AN ACT To authorize the sale of certain public lands in Alaska to the North Pacific Union Conference Association of Seventh-Day Adventists. 

AN ACT To authorize the sale of certain public lands in Alaska to the North Pacific Union Conference Association of Seventh-Day Adventists. 

580 — Military Establishment. AN ACT Providing for sundry matters affecting the Military Establishment. 

AN ACT Providing for sundry matters affecting the Military Establishment. 

581 — Mammoth Cave National Park, Ky. AN ACT To accept the cession by the Commonwealth of Kentucky of exclusive jurisdiction over the lands embraced within the Mammoth Cave National Park; to authorize the acquisition of additional lands for the park in accordance with the Act of May 25, 1926 (44 Stat. 635); to authorize the acceptance of donations of land for the development of a proper entrance road to the park; and for other purposes.

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582 — Idaho, national forests. AN ACT To add certain lands to the Boise National Forest, the Salmon National Forest, and the Targhee National Forest in the State of Idaho. 

AN ACT To add certain lands to the Boise National Forest, the Salmon National Forest, and the Targhee National Forest in the State of Idaho. 

583 — Shenandoah National Park, Va. AN ACT To amend section 1 of the Act approved August 19, 1937 (50 Stat. 700), entitled "An Act to direct the Secretary of the Interior to notify the State of Virginia that the United States assumes police jurisdiction over the lands embraced within the Shenandoah National Park, and for other purposes."

AN ACT To amend section 1 of the Act approved August 19, 1937 (50 Stat. 700), entitled "An Act to direct the Secretary of the Interior to notify the State of Virginia that the United States assumes police jurisdiction over the lands embraced within the Shenandoah National Park, and for other purposes." 

584 — Owyhee reclamation project, Oreg. AN ACT To authorize the Secretary of the Interior to investigate the claims of any landowner or water user on the Owyhee reclamation project, Oregon, arising in 1940 by reason of a break in the North Canal of such project. 

AN ACT To authorize the Secretary of the Interior to investigate the claims of any landowner or water user on the Owyhee reclamation project, Oregon, arising in 1940 by reason of a break in the North Canal of such project. 

585 — Fredericksburg National Military Park, Va. AN ACT Relating to the transfer to the Secretary of War of certain lands owned by the United States. 

AN ACT Relating to the transfer to the Secretary of War of certain lands owned by the United States. 

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AN ACT To authorize the lease or sale of public lands for use in connection with the manufacture of arms, ammunition, and implements of war, and so forth. 

587 — Indians. AN ACT For the relief of the Tlingit and Haida Indians of Alaska. 

AN ACT For the relief of the Tlingit and Haida Indians of Alaska. 

588 — Lands of Goose Lake, Oreg. and Calif. AN ACT To authorize the Secretary of the Interior to quitclaim to the States of Oregon and California, respectively, all the right, title, and interest of the United States in and to the lands of Goose Lake in Oregon and California. 

AN ACT To authorize the Secretary of the Interior to quitclaim to the States of Oregon and California, respectively, all the right, title, and interest of the United States in and to the lands of Goose Lake in Oregon and California. 

589 — Agricultural adjustment programs. AN ACT To expedite the settlement of claims and accounts incident to certain agricultural adjustment programs, and for other purposes. 

AN ACT To expedite the settlement of claims and accounts incident to certain agricultural adjustment programs, and for other purposes. 

590 — New Mexico, amendment of State Constitution. AN ACT Granting the consent of Congress to an amendment to the Constitution of the State of New Mexico, providing a method for executing leases for grazing and agricultural purposes on lands granted or confirmed to the State of New Mexico by the Act of Congress approved June 20, 1910. 

AN ACT Granting the consent of Congress to an amendment to the Constitution of the State of New Mexico, providing a method for executing leases for grazing and agricultural purposes on lands granted or confirmed to the State of New Mexico by the Act of Congress approved June 20, 1910. 

591 — Veterans' Administration, evidence of death of absentees. AN ACT To provide that the unexplained absence of any individual for seven years shall be deemed sufficient evidence of death for the purpose of laws administered by the Veterans' Administration. 

AN ACT To provide that the unexplained absence of any individual for seven years shall be deemed sufficient evidence of death for the purpose of laws administered by the Veterans' Administration. 

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670 --- Interdepartmental procurement of supplies, etc. AN ACT To amend section 7 (a) of the Act of May 21, 1920 (41 Stat. 613), as amended by section 601 of the Act of June 30, 1932 (47 Stat. 417), to authorize interdepartmental procurement by purpose, upon orders placed by the War Department, Navy Department, Treasury Department, Civil Aeronautics Administration, and the Maritime Commission, and the Maritime Commission.

671 --- Decorations, orders, medals, etc. AN ACT To authorize officers and enlisted men of the armed forces of the United States to accept decorations, orders, medals, and emblems tendered them by governments of cobelligerent nations or other American republics and to create the decorations to be known as the "Legion of Merit", and the "Medal for Merit".

672 --- Army of the U. S., temporary appointments of certain officers. AN ACT To authorize temporary appointments in the Army of the United States of officers on duty with the Medical Administrative Corps.

673 --- Southwest Texas State Teachers College, conveyance. AN ACT To convey certain property to the Southwest Texas State Teachers College.

674 --- Department of Agriculture Appropriation Act, 1943. AN ACT Making appropriations for the Department of Agriculture for the fiscal year ending June 30, 1943, and for other purposes.

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676 --- Internal Revenue Code, amendment. JOINT RESOLUTION To amend section 1700(a) (1) of the Internal Revenue Code to extend to the members of the armed forces of the United Nations the exemption from the tax on admissions in cases where admission is free, and to exempt from tax the amounts paid for admissions to theatres and other activities operated by the War Department or the Navy Department within posts, camps, reservations, and other areas maintained by the Military Establishment.

677 --- Civilian Pilot Training Act of 1939, amendment. AN ACT To amend the Civilian Pilot Training Act of 1939 so as to provide for the training of civilian aviation technicians and mechanics.

678 --- First Supplemental National Defense Appropriation Act, 1943. AN ACT Making supplemental appropriations for the national defense for the fiscal year ending June 30, 1943, and for other purposes.

679 --- Isle Royale National Park, Mich. AN ACT Relating to the jurisdiction over certain lands in the Isle Royale National Park.

680 --- Military or naval service, posthumous appointments, etc. AN ACT To provide for the posthumous appointment to commissioned or noncommissioned grade of certain enlisted men and the posthumous promotion of certain commissioned officers and enlisted men.
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681. Medical statements. AN ACT To amend the joint resolution approved August 27, 1940 (54 Stat. 858), as amended, and the Selective Training and Service Act of 1940 (54 Stat. 855), as amended, so as to remove the requirement that medical statements shall be furnished to those persons performing military service thereunder.

682. Navy, additional grades. AN ACT To establish additional commissioned warrant and warrant grades in the United States Navy, and for other purposes.

683. Bankhead-Jones Farm Tenant Act, amendment. AN ACT To amend the Bankhead-Jones Farm Tenant Act to permit exchange of land with private owners.

684. Smithsonian Institution, regent. JOINT RESOLUTION Providing for the filling of a vacancy in the Board of Regents of the Smithsonian Institution of the class other than Members of Congress.

685. Employees' Compensation Act, amendment. AN ACT To amend the Act entitled "An Act to provide compensation for employees of the United States suffering injuries while in the performance of their duties, and for other purposes!", as amended.

686. Oil and gas leases. AN ACT To grant a preference right to certain oil and gas lessees.

687. Canal Zone Code, amendments. AN ACT To amend the Canal Zone Code.

688. Thomas Jefferson Bicentennial Commission. AN ACT To enable the United States Commission for the Celebration of the Two-hundredth Anniversary of the Birth of Thomas Jefferson to carry out and give effect to certain approved plans.

689. Naval Reserve Act of 1938, amendment. AN ACT To increase the war effort by releasing officers and men for duty at sea and their replacement by women in the shore establishment of the Navy, and for other purposes.

690. Pension increases. AN ACT To provide increases of pension payable to dependents of veterans of the Regular Establishment, and for other purposes.

691. Farm units on public lands. AN ACT To extend the time limit for cooperation between the Bureau of Reclamation and the Farm Security Administration in the development of farm units on public lands under Federal Reclamation projects.

692. Bridgeport irrigation district, Neb. AN ACT For the relief of the Bridgeport irrigation district.

693. General courts martial in distant commands. AN ACT To amend article of war 50%.

694. Classification Act of 1923, amendment. AN ACT To amend section 13 of the Classification Act of 1923, as amended.

695. Transportation of iron ore. AN ACT To amend the Act entitled "An Act authorizing vessels of Canadian registry to transport iron ore on the Great Lakes during 1942", approved January 27, 1942 (Public Law 416, Seventy-seventh Congress), to continue it in force during the existing war.

696. Republican River, division of waters. AN ACT Granting the consent of Congress to the States of Colorado, Kansas, and Nebraska to negotiate and enter into a compact for the division of the waters of the Republican River.

697. Navy, submarine and diving duty. AN ACT To amend the Act entitled "An Act to provide additional pay for personnel of the United States Navy assigned to duty on submarines and to diving duty", so as to increase the additional pay of officers and enlisted men of the United States Navy assigned to duty on submarines, and for other purposes.

698. Naval Aviation Cadet Act of 1942. AN ACT To repeal certain laws and to amend other laws relating to naval aviation cadets, to provide for aviation cadets in the Naval Reserve and Marine Corps Reserve, and for other purposes.

699. Black-outs in D. C. AN ACT To amend the Act entitled "An Act to authorize black-outs in the District of Columbia, and for other purposes", approved December 26, 1941, and for other purposes.

700. Navy, construction of public works. AN ACT To authorize the Secretary of the Navy to proceed with the construction of certain public works, and for other purposes.
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701 Sale or charter of merchant vessels to Ireland. JOINT RESOLUTION To authorize the War Shipping Administration to sell or charter two merchant vessels to the Government of Ireland.

702 Navy, award of medals, etc. An ACT To amend the Act approved February 4, 1919 (40 Stat. 1056), entitled "An Act to provide for the award of medals of honor, distinguished-service medals, and Navy crosses, and for other purposes", so as to change the conditions for the award of medals, and for other purposes.

703 Interstate Commerce Act, amendment. An ACT To amend section 219 of the Interstate Commerce Act, as amended, by inserting "of part I" after "(12)" and to amend subsection (b) of section 417 of such Act by changing a reference from "carrier" to "freight forwarder".

704 Prizes of war. An ACT To facilitate the disposition of prizes captured by the United States during the present war, and for other purposes.


706 Statutes of limitations. An ACT To suspend temporarily the running of statutes of limitations applicable to certain offenses.

707 Widener art collection. JOINT RESOLUTION Providing for the acceptance of title to the Widener art collection of Philadelphia, and for other purposes.

708 Petersburg, Alaska. An ACT To authorize the incorporated town of Petersburg, Alaska, to undertake certain municipal public works, including the construction of a dam and improvements to the hydroelectric plant and system, improvements to the water system, and construction and equipment of a municipal hospital, and for such purposes to issue bonds in any sum not exceeding a total of $25,000.

709 Senate Restaurants. JOINT RESOLUTION Transferring the management of the Senate Restaurants to the Architect of the Capitol, and for other purposes.

710 Northwest Washington, D. C., lands. An ACT To authorize the Board of Commissioners of the District of Columbia and the Secretary of the Interior to make exchanges with the Defense Homes Corporation of certain lands in Northwest Washington, and for other purposes.

711 Coconut oil, tax. An ACT To suspend in part the processing tax on coconut oil.

712 Absentee voting. An ACT To provide for a method of voting, in time of war, by members of the land and naval forces absent from the place of their residence.

713 Healing Arts Practice Act, D. C., amendments. An ACT To amend an Act entitled "An Act to regulate the practice of the healing art to protect the public health in the District of Columbia", approved February 27, 1929.


716 Indecent exposure, D. C. An ACT To increase the penalty for indecent exposure in the District of Columbia.

717 Gen. Pulaski's Memorial Day. JOINT RESOLUTION Authorizing the President of the United States of America to proclaim October 11, 1942, General Pulaski's Memorial Day for the observance and commemoration of the death of Brigadier General Casimir Pulaski.

718 Transportation and storage facilities. An ACT To make transportation and storage facilities available for military use where military necessity exists, by authorizing the removal to other points of merchandise in customs custody.

719 Soil Conservation and Domestic Allotment Act, amendment. An ACT To amend the Soil Conservation and Domestic Allotment Act to authorize payments in cases where farms are acquired, prior to harvest, in connection with the acquisition of their farms for use in the national war effort, and to provide for the division of such payments.
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722 — Army, etc., details to foreign governments. AN ACT To amend the Act of May 19, 1926, entitled "An Act to authorize the President to detail officers and enlisted men of the United States Army, Navy, and Marine Corps to assist the governments of the Latin-American republics in military and naval matters". Oct. 1, 1942... 763

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728 — Overtime pay. JOINT RESOLUTION Extending for two months the period for which overtime rates of compensation may be paid under the Acts of June 28, 1940 (54 Stat. 676), October 21, 1940 (54 Stat. 1203), and June 3, 1941 (55 Stat. 241) Oct. 2, 1942... 765

729 — Stabilization of prices, etc. AN ACT To amend the Emergency Price Control Act of 1942, to aid in preventing inflation, and for other purposes. Oct. 2, 1942... 765


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733 — White House police. AN ACT To permit appointment of White House police, in accordance with the civil-service laws, from sources outside the Metropolitan and United States Park Police forces. Oct. 9, 1942... 778

734 — Guilford Courthouse National Military Park Commission. AN ACT To abolish the Guilford Courthouse National Military Park Commission, and for other purposes. Oct. 9, 1942... 778

735 — Alaska land offices. AN ACT To reorganize the system of land offices and land districts in Alaska. Oct. 9, 1942... 778

736 — Nationality Act of 1940, amendment. AN ACT To amend the Nationality Act of 1940 to preserve the nationality of citizens residing abroad. Oct. 9, 1942... 779

737 — Navy and Marine Corps Reserve, benefits. AN ACT To amend the Act approved August 27, 1940 (54 Stat. 864), entitled "An Act increasing the number of naval aviators in the line of the Regular Navy and Marine Corps, and for other purposes". Oct. 10, 1942... 780

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759... Connecticut River, flood control. AN ACT Authorizing the construction of certain public works in the basin of the Connecticut River for flood control.

760... Defense housing. AN ACT To amend the Act entitled "An Act to expedite national defense, and for other purposes," approved June 28, 1940 (54 Stat. 676), and "Title IV of the Naval Appropriation Act for the fiscal year 1941", approved September 9, 1940 (54 Stat. 883).

761... Women's Army Auxiliary Corps. AN ACT To amend the Act entitled "An Act to establish a Women's Army Auxiliary Corps for service with the Army of the United States", approved May 14, 1942, to create the grade of field director in such corps, to provide for enrolled grades in such corps comparable to the enlisted grades in the Regular Army, to provide pay and allowances for all members of such corps at the same rates as those payable to members of the Regular Army in corresponding grades, and for other purposes.

762... Coast Guard Auxiliary, etc. AN ACT To amend the Coast Guard Auxiliary and Reserve Act of 1941, as amended, so as to enable Filipinos to qualify for service thereunder.

763... Second Supplemental National Defense Appropriation Act, 1942. AN ACT Making supplemental appropriations for the national defense for the fiscal year ending June 30, 1943, and for other purposes.

764... Parker Dam power project. AN ACT For the acquisition of Indian lands required in connection with the construction, operation, and maintenance of electric transmission lines and other works, Parker Dam power project, Arizona-California.

765... Mileage accounts and travel allowances, Navy, etc. AN ACT To provide for payment and settlement of mileage accounts of officers and travel allowance of enlisted men of the Navy, Marine Corps, and Coast Guard.

766... Weather forecasting. AN ACT To provide for the instruction of meteorological students in weather forecasting.

767... The American Legion. AN ACT To amend the Act entitled "An Act to incorporate The American Legion", approved September 16, 1919, so as to extend membership eligibility therein to certain American citizens, honorably discharged from the active military or naval forces of the United States or of some country allied with the United States during World War II.

768... Use of inventions for benefit of U. S. AN ACT To provide for adjusting royalties for the use of inventions for the benefit of the United States, in aid of the prosecution of the war, and for other purposes.

769... Pipe lines, etc., D. C. AN ACT To provide for the granting of rights of way for pipe lines for petroleum and petroleum products and for telephone and/or telegraph lines along and across certain parkway lands in the District of Columbia.

770... D. C. Unemployment Compensation Act, amendment. AN ACT To amend the District of Columbia Unemployment Compensation Act.

771... Alaska, legislature. AN ACT To amend the Organic Act of Alaska.

772... Selective Training and Service Act of 1940, amendment. AN ACT To amend the Selective Training and Service Act of 1940 by providing for the extension of liability.

773... Women's Reserve of Coast Guard Reserve. AN ACT To amend the Coast Guard Auxiliary and Reserve Act of 1941, as amended, so as to expedite the war effort by providing for releasing officers and men for duty at sea and their replacement by women in the shore establishment of the Coast Guard, and for other purposes.

774... Indiana, trusts or estates. AN ACT To provide for the disposition of trust or restricted estates of Indians dying intestate without heirs.
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775. **Explosives, etc., in transit upon aircraft.** AN ACT To amend the Federal Explosives Act, as amended, by removing from the application of the Act explosives or ingredients in transit upon aircraft in conformity with statutory law or rules and regulations of the Civil Aeronautics Board, so as to adjust the pay status of enlisted personnel appointed to commissioned rank for temporary service, and for other purposes.


777. **Navy and Marine Corps, temporary appointments.** AN ACT To amend the Act approved July 24, 1941 (34 U. S. C., Supp. I, 350f), so as to adjust the pay status of enlisted personnel appointed to commissioned rank for temporary service, and for other purposes.

778. **Military Academy and Naval Academy appointments.** AN ACT Authorizing appointments to the United States Military Academy and United States Naval Academy of sons of soldiers, sailors, and marines who were killed in action or have died of wounds or injuries received, or disease contracted in active service, during the World War.

779. **Transportation of personnel engaged in war effort.** AN ACT To provide for furnishing transportation for certain Government and other personnel necessary for the effective prosecution of the war, and for other purposes.

780. **U. S., as party defendant.** AN ACT To permit the United States to be made a party defendant in certain cases.

781. **Hawaii, transfer of land.** AN ACT To authorize the Secretary of War to transfer certain land to the Territory of Hawaii.

782. **New Mexico, lands.** AN ACT To provide for the exchange of certain land in New Mexico.

783. **Veterans' Administration, delivery of certain checks.** AN ACT To amend the Act of October 9, 1940, entitled "An Act to restrict or regulate the delivery of checks drawn against funds of the United States, or any agency or Instrumentality thereof, to addresses outside the United States, its Territories, and possessions, and for other purposes.

784. **Civilians, war-risk benefits.** AN ACT To provide benefits for the injury, disability, death, or enemy detention of employees of contractors with the United States, and for other purposes.

785. **Pay Readjustment Act of 1942, amendments.** AN ACT To amend the Pay Readjustment Act of 1942.

786. **Coast and Geodetic Survey, personnel.** AN ACT Authorizing the temporary appointment or advancement of commissioned officers of the Coast and Geodetic Survey in time of war or national emergency, and for other purposes.

787. **Chippewa Indians of Minnesota, lands.** AN ACT For the benefit of the Chippewa Indians of Minnesota.

788. **Army of U. S., uniform allowance.** AN ACT To provide a uniform allowance for officers and warrant officers commissioned or appointed in the Army of the United States or any component thereof.

789. **Puyallup Indians, Wash.** AN ACT To authorize certain corrections in the tribal membership roll of the Puyallup Tribe of Indians in the State of Washington, and for other purposes.

790. **U. S., armed forces abroad, gifts.** AN ACT To accord free entry to bona fide gifts from members of the armed forces of the United States on duty abroad.

791. **Nationality Act of 1940, amendment.** AN ACT Providing for the naturalization of certain alien veterans of the World War.

792. **Minnesota, lands.** AN ACT To authorize the exchange of certain lands in Minnesota.

793. **Nationality Act of 1940, amendment.** AN ACT To amend the Nationality Act of 1940, to preserve the nationality of a naturalized wife, husband, or child under twenty-one years of age residing abroad with husband or wife a native-born national of the United States.

794. **Deporation of aliens.** AN ACT To amend subsection (c) of section 19 of the Immigration Act of February 5, 1917 (39 Stat. 889; U. S. C., title 8, sec. 155), as amended.

795. **Sequoia National Forest, Calif.** AN ACT To add certain lands to the Sequoia National Forest, California.

796. **Federal Register.** AN ACT To suspend for the duration of the war certain requirements of section 11 (a) of the Federal Register Act of 1933.
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816 --- Naval and Marine Corps Reserve. AN ACT Relating to the appointment and retirement in the Naval and Marine Corps Reserve of persons with physical disabilities, and for other purposes.

817 --- Grazing Service, furnishing of horses, etc., by field employees. AN ACT Relating to the administration of grazing districts.

818 --- Department of Commerce, publications. AN ACT To authorize the Secretary of Commerce to establish fees or charges for services performed or publications furnished by the Department of Commerce.

819 --- Congress, date of meeting. JOINT RESOLUTION Fixing the date of meeting of the first session of the Seventy-eighth Congress.

820 --- Fletcher, Okla. AN ACT Amending the provisions governing the issuance of patent for certain lands to the town of Fletcher, Oklahoma.

821 --- Government employees, overtime pay. JOINT RESOLUTION Extending until April 30, 1943, the period for which overtime rates of compensation may be paid under the Acts of June 28, 1940 (54 Stat. 676), October 21, 1940 (54 Stat. 1205), and June 8, 1941 (55 Stat. 241), and for other purposes.

822 --- Cordova, Alaska. AN ACT To provide for conveyance to the town of Cordova, Alaska.

823 --- Olympic National Park, Wash. AN ACT To authorize the exchange of lands not in Federal ownership within the Olympic National Park, Washington, for certain forest lands in the State of Washington.

824 --- Alaska Railroad Retirement Act, reemployment of retired persons. AN ACT To permit the reemployment of persons retired under the Alaska Railroad Retirement Act.

825 --- The Alaska Railroad, wages of certain employees. AN ACT To authorize increases in wages for certain employees of The Alaska Railroad for services rendered from September 1, 1941, to December 31, 1941, inclusive.

826 --- Hawaii, wharves. AN ACT To authorize payment by the departments and agencies of the United States, notwithstanding section 89 of the Act of April 30, 1900 (31 Stat. 141), for the use, during a limited period, of certain wharves of the Territory of Hawaii.

827 --- Day nurseries, etc., D. C. AN ACT To amend the District of Columbia Appropriation Act, 1943, so as to authorize the use of public-school buildings in the District of Columbia as and for day nurseries and nursery schools, and for other purposes.

828 --- Army Nurse Corps. AN ACT To increase the pay and allowances of members of the Army Nurse Corps, and for other purposes.

829 --- Display and use of flag of U. S. A. JOINT RESOLUTION To amend Public Law Numbered 623, approved June 22, 1942, entitled “Joint resolution to codify and emphasize existing rules and customs pertaining to the display and use of the flag of the United States of America.”

830 --- Season's greetings. JOINT RESOLUTION Extending season’s greetings to our armed forces.

831 --- Federal Reports Act of 1942. AN ACT To coordinate Federal reporting services, to eliminate duplication and reduce the cost of such services, and to minimize the burdens of furnishing information to Federal agencies.

832 --- Oil and gas, discovery on public domain. AN ACT To encourage the discovery of oil and gas on the public domain during the continuance of the present war.

833 --- Five Civilized Tribes, Okla. AN ACT To provide for the probate and distribution of restricted estates not exceeding $2,500 in value of deceased Indians of the Five Civilized Tribes in Oklahoma.

834 --- Klamath River Reservation, Calif. AN ACT To allow the trust on certain lands allotted to Indians of the Klamath River Reservation, California.
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PUBLIC LAWS
[CHAPTER 1]

AN ACT

January 12, 1942

To amend the Act approved April 22, 1941 (Public Law 39, Seventy-seventh Congress), so as to increase the authorized enlisted strength of the Navy and Marine Corps.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the Act approved April 22, 1941 (Public Law 39, Seventy-seventh Congress), be, and the same is hereby, amended as follows:

(a) Section 1, second sentence, delete the words "three hundred thousand" and insert in lieu thereof the words "five hundred thousand".

(b) Strike out section 4 and insert in lieu thereof the following:

"Sec. 4. Hereafter the authorized enlisted strength of the active list of the Marine Corps shall be 20 per centum of the authorized enlisted strength of the Navy. The President is hereby authorized, whenever in his judgment a sufficient national emergency exists, to increase this number to one hundred and four thousand."

Approved, January 12, 1942.

[CHAPTER 2]

AN ACT

January 15, 1942

To amend the District of Columbia License Act so as to permit the transportation of school children and occasional sightseeing operations in the District of Columbia without procurement of a license or payment of a tax in the case of certain vehicles performing such operations in connection with transportation to the District of Columbia.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That paragraph 31 of section 7 of the Act entitled "An Act making appropriations to

District of Columbia License Act, amendments.
provide for the government of the District of Columbia for the fiscal year ending June 30, 1903, and for other purposes”, approved July 1, 1902, as amended (D. C. Code, Supp. V, title 20, sec. 1731), is amended by adding at the end thereof new subparagraphs as follows:

“(g) Nothing in this paragraph shall be construed to require the procuring of a license, or the payment of a tax, with respect to a vehicle operated for sightseeing purposes if the only passengers transported in such sightseeing operations are school children, their teachers, or escorts, and transported to the District of Columbia from the State in which their school is located in such vehicle and if a certificate for each such vehicle is obtained from the Public Utilities Commission of the District of Columbia. Application for such certificate shall be made to the Public Utilities Commission of the District of Columbia stating the name of the school, the date or dates on which such operations would be conducted, and sufficient information for identification of the vehicle to be so engaged. The said Commission shall furnish to such school a certificate for each such vehicle upon which there shall be entered the name of the school, the date or dates on which such vehicle may be operated, and identification of the vehicle for which the said certificate is granted. Such certificate shall be conspicuously displayed in or on said vehicle when operated in the District of Columbia.

“(h) Nothing in this paragraph shall be construed to require the procuring of a license, or the payment of a tax, with respect to a vehicle operated for sightseeing purposes if such sightseeing operations are only occasional and the only passengers transported in such sightseeing operations are persons transported to the District of Columbia from a point or points outside of said District in such vehicle, and if a certificate for such operation is obtained from the Public Utilities Commission of the District of Columbia. Application for such certificate shall be made to the Public Utilities Commission of the District of Columbia, stating the date or dates on which occasional sightseeing operations would be conducted and the number of vehicles to be operated. The said Commission shall furnish such applicant a certificate for each such vehicle upon which there shall be entered the date or dates such operations may be conducted without a license from the District of Columbia: Provided, That such certificates shall not be issued for such occasional sightseeing operations under the same ownership, management, control, or arrangement for a greater number of days than authorized in this subparagraph. The certificate herein authorized shall be conspicuously displayed in each such vehicle when operated in the District of Columbia. The operation in the District of Columbia by the same ownership, management, control, or arrangement of any such vehicle or vehicles in sightseeing operations shall not be construed to be occasional if such ownership, management, control, or arrangement shall operate any such vehicle or vehicles for sightseeing purposes in the District of Columbia for more than fifteen calendar days in any license year. Motor vehicles transporting school children for sightseeing purposes as exempted under the preceding subparagraph (g) shall not be included in such computation of operations. Sightseeing operations shall not be construed to include transportation to or from the hotel or terminal en route into or out of said District.”

Approved, January 15, 1942.
[CHAPTER 3]

AN ACT

To authorize transfer of enlisted men of the Naval and Marine Corps Reserve to the Regular Navy and Marine Corps.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That in time of war or national emergency enlisted men of the Naval Reserve and the Marine Corps Reserve, may, upon their own application while on active duty, other than active training duty, under such regulations as the Secretary of the Navy may prescribe, be transferred to the Regular Navy or Regular Marine Corps, respectively, to serve the unexpired term of their enlistment, or period for which they have obligated themselves to serve in the Naval Reserve or Marine Corps Reserve, in such rating or rank as they may be found qualified:

Provided, That such transfers of men who enlisted in the Marine Corps Reserve for the duration of the emergency shall be made only upon their obligating themselves to serve for a total period of four years from the date of such enlistment in the Marine Corps Reserve:

Provided further, That such transfers may not be made in excess of the authorized enlisted strength of the Navy or Marine Corps: Provided further, That men so transferred shall, while in the Regular Navy or Regular Marine Corps and upon discharge therefrom, be entitled to and receive the same pay, allowances, and other benefits, including travel allowance on discharge, as though the enlistment in the Naval Reserve or Marine Corps Reserve had been an original enlistment in the Regular Navy or Regular Marine Corps except for the purpose of longevity credit no credit shall be allowed for any service performed as a member of the Naval Reserve or Marine Corps Reserve other than service on active duty, exclusive of training duty: And provided further, That the foregoing shall also apply to men who have enlisted in the Regular Navy or Regular Marine Corps after discharge from a Reserve enlistment entered into since February 6, 1941.

Approved, January 15, 1942.

[CHAPTER 4]

AN ACT

To prohibit parking of vehicles upon public or private property in the District of Columbia without the consent of the owner of such property.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That it shall be unlawful to park, store, or leave any vehicle of any kind, whether attended or not, or for the owner of any vehicle of any kind to allow, permit, or suffer the same to be parked, stored, or left, whether attended or not, upon any public or private property in the District of Columbia, other than public highways, without the consent of the owner of such public or private property and the Commissioners of the District of Columbia, and their designated agent or agents, are authorized to remove and impound any vehicle parked, stored, or left in violation of this Act and to keep the same impounded until the owner thereof, or other duly authorized person, shall deposit collateral for his appearance in court to answer for such violation, the amount of such collateral to be fixed by the Commissioners in an amount not to exceed $25. Whoever violates the provisions of this Act shall be punished by a fine of not more than $25. Prosecutions for violations of the provisions of this section shall be in the police court of the District of Columbia upon information filed by

Penalty. Prosecutions.
the corporation counsel of the District of Columbia or any of his assistants. In any prosecution under this section, proof that a vehicle was parked, stored, or left on public or private property shall be prima facie evidence that the vehicle was so parked, stored, or left without the consent of the owner of such public or private property.

Sec. 2. Nothing contained in this Act shall be construed to interfere with the charge and control committed to the Federal Works Administrator, acting through the Commissioner of Public Buildings, over the public buildings and property of the United States in the District of Columbia or any other officer charged with the custody and control of property of the United States in the District of Columbia and such officers with respect to such property, under their respective jurisdiction and control, are hereby authorized and empowered to make and enforce all regulations for the parking of vehicles upon the property of the United States in the District of Columbia (other than public highways), to remove and impound any vehicle, parked, stored, or left in violation of this Act and to keep the same impounded until the owner thereof, or other duly authorized person, shall deposit collateral for his appearance in court to answer for such violation, the amount of collateral to be fixed by the officer charged with the custody and control of property of the United States in the District of Columbia in an amount not to exceed $25. Violations of regulations for the parking of cars upon the property of the United States in the District of Columbia shall be subject to the penalties prescribed in this Act and all prosecutions for the violations thereof shall be upon information filed by the United States attorney in the police court of the District of Columbia.

Sec. 3. Should any provisions of this Act be declared by the courts to be unconstitutional or invalid, the validity of the Act as a whole or any part thereof, other than the part declared to be unconstitutional or invalid, shall not be affected.

Approved, January 15, 1942.

[CHAPTER 6]  
AN ACT  
To regulate the distribution and promotion of commissioned officers of the Coast and Geodetic Survey, and for other purposes.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the total number of commissioned officers on the active list of the Coast and Geodetic Survey shall be distributed in rank relative with officers of the Navy in the proportion of five in the grade of captain to eight in the grade of commander, to eighty-seven in the grades of lieutenant commander, lieutenant, lieutenant (junior grade) and ensign, inclusive: Provided, That the number of officers in the grade of lieutenant commander shall not exceed 35 per centum of the total authorized number of commissioned officers on the active list.

PROMOTION OF OFFICERS  
Sec. 2. (a) Promotions to the grades of captain and commander shall be made as vacancies occur and shall be by selection from the next lower respective grades upon recommendation of the Personnel Board hereinafter authorized.

(b) Except as otherwise provided in this Act, lieutenants, lieutenants (junior grade), and ensigns shall be promoted to the respective grades of lieutenant commander, lieutenant, and lieutenant (junior grade).
grade) in the order in which the names appear on the current lineal list hereinafter authorized as the officers become credited with seventeen years', ten years', and three years' service, respectively: Provided, That lieutenants with not less than fourteen years' accredited service and lieutenants (junior grade) with not less than seven years' accredited service may be promoted to the grades of lieutenant commander and lieutenant, respectively, at any time in such numbers as will not cause the resulting number of officers in each of the grades of lieutenant commander and lieutenant to exceed 28 per centum of the total authorized force of commissioned officers on the active list: Provided further, That for purposes of pay, longevity pay, allowances, promotion, or retirement, which are now or may hereafter be authorized for officers appointed after June 30, 1922, there shall be counted in addition to active commissioned service, service as deck officer and junior engineer in excess of one year.

(c) All promotions, when made, shall be effective from the date of the respective vacancies, and promotions to all grades shall be made by the President, by and with the advice and consent of the Senate.

(d) Each officer shall be assumed to have, for promotion purposes, at least the same length of service as any officer junior to him on the lineal list hereinafter authorized, except that an officer who has lost numbers on the lineal list shall be assumed to have for promotion purposes no greater service than the officer next above him in his new position on the lineal list.

(e) Whenever a final fraction occurs in computing the authorized number of officers of any grade, the nearest whole number shall be regarded as the authorized number: Provided, That the total number of officers as authorized by law shall not be increased as a result of the computations prescribed herein, and if necessary the number of officers in the lowest grade shall be reduced accordingly: Provided further, That no officer shall be reduced in grade or pay or separated from the active list as the result of any computations made to determine the authorized number of officers in the various grades.

PERSONNEL BOARD

SEC. 3. At least once a year and at such other times as may be necessary, the Secretary of Commerce shall appoint and convene a Personnel Board consisting of not less than five officers not below the rank of commander on the active list of the Coast and Geodetic Survey, to make the computations prescribed herein, to prepare and maintain a lineal list on which the names of all officers on the active list shall be arranged in such order as the board may determine, and to make selections and recommendations for the promotion and retirement of officers as herein prescribed.

SEC. 4. Each report of the Personnel Board shall be submitted to the President for approval or disapproval: Provided, That in case any recommendation by the board is not acceptable to the President, the board shall be so informed and shall make such further recommendations as shall be acceptable to the President and, if necessary, the board shall be reconvened for this purpose: Provided further, That when the report of the board shall have been approved, the recommendations therein shall be carried out in accordance with the provisions of this Act.

RETIREMENT OF OFFICERS

SEC. 5. The President may transfer to the retired list from the grades of captain, commander, lieutenant commander, and lieutenant, such officers as have been recommended for retirement by the Por-
senior Board: *Provided*, That the total number of officers so retired in any fiscal year shall not exceed the whole number nearest 1 per centum of the total authorized number of commissioned officers on the active list, and, except as otherwise required by law, the number of officers so retired plus the number of officers retired for age in any fiscal year shall not exceed 3 per centum of the total authorized number of commissioned officers on the active list: *Provided further*, That all transfers to the retired list pursuant to this Act shall become effective on the next ensuing July 1 and the resulting vacancies may be filled as of that date.

Sec. 6. Officers retired pursuant to section 5 of this Act shall receive pay at the rate of $2 1/2 per centum of their active-duty pay at the time of retirement multiplied by the number of years of service for which entitled to credit in the computation of their pay on the active list, not to exceed a total of 75 per centum of said active-duty pay: *Provided*, That a fractional year of six months or more shall be considered a full year in computing the number of years' service by which the rate of $2 1/2 per centum is multiplied.

Sec. 7. Should an officer fail in his physical examination for promotion and be found incapacitated for service by reason of physical disability contracted in line of duty, he shall be retired with the rank to which he would otherwise be entitled to be promoted, with retired pay at the rate of 75 per centum of the active-duty pay of that grade.

**MISCELLANEOUS PROVISIONS**

Sec. 8. The President is authorized to appoint, by and with the advice and consent of the Senate, an officer on the active list of the Coast and Geodetic Survey not below the rank of commander to serve as Assistant Director; his appointment shall not create a vacancy and while holding said office he shall have the rank, pay, and allowances of rear admiral (lower half): *Provided*, That any officer who may be retired while serving as Director or Assistant Director, or who has or shall have served four years as Director or Assistant Director and is retired after completion of such service while serving in a lower rank or grade, shall be retired with the rank and allowances authorized by law for the highest grade or rank held by him as Director or Assistant Director.

Sec. 9. The provisions of sections 1 to 5, inclusive, of the Act of April 20, 1940 (54 Stat. 144), relating to the burial expenses of Navy personnel, and the provisions of the Act of June 4, 1990 (41 Stat. 824), as amended by the Act of May 22, 1928 (45 Stat. 710), relating to the payment of a death gratuity to dependents of commissioned officers and other personnel of the Navy or Marine Corps, shall apply to commissioned officers of the Coast and Geodetic Survey, except that the duties and obligations imposed in said Acts upon the Secretary of the Navy are hereby imposed for the purposes of this Act upon the Secretary of Commerce who shall cause the necessary payments to be made from funds appropriated for the Coast and Geodetic Survey: *Provided*, That the provisions of this section shall be effective from December 8, 1941.

Sec. 10. Commissioned officers, ships' officers, and members of the crews of vessels of the Coast and Geodetic Survey shall be permitted to purchase commissary and quartermaster supplies as far as available from the Army, Navy, or Marine Corps at the prices charged officers and enlisted men of those services.

Sec. 11. All laws or parts of laws inconsistent with the provisions of this Act are hereby repealed, and the provisions of this Act shall be in effect in lieu thereof.

Approved, January 19, 1942.
[CHAPTER 7]

AN ACT

To promote the national security and defense by establishing daylight saving time.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That beginning at 2 o'clock antemeridian of the twentieth day after the date of enactment of this Act, the standard time of each zone established pursuant to the Act entitled "An Act to save daylight and to provide standard time for the United States", approved March 19, 1918, as amended, shall be advanced one hour.

Sec. 2. This Act shall cease to be in effect six months after the termination of the present war or at such earlier date as the Congress shall by concurrent resolution designate, and at 2 o'clock antemeridian of the last Sunday in the calendar month following the calendar month during which this Act ceases to be in effect the standard time of each zone shall be returned to the mean astronomical time of the degree of longitude governing the standard time for such zone as provided in such Act of March 19, 1918, as amended.

Approved, January 20, 1942.

[CHAPTER 8]

AN ACT

Authorizing subsistence allowance provided for aviation cadets to be paid to messes in manner as prescribed by the Act of March 14, 1940 (Public, Numbered 433, Seventy-sixth Congress).

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the subsistence allowance provided for aviation cadets in the Act of April 15, 1935 (49 Stat. 157; U. S. C., title 34, Supp. V., sec. 843), may be paid to messes in the same manner as prescribed in the Act of March 14, 1940 (Public, Numbered 433, Seventy-sixth Congress).

Approved, January 20, 1942.

[CHAPTER 9]

AN ACT

To amend the Act approved June 23, 1938, entitled "An Act to regulate the distribution, promotion, and retirement of officers of the line of the Navy, and for other purposes."

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That section 15 of the Act entitled "An Act to regulate the distribution, promotion, and retirement of officers of the line of the Navy, and for other purposes", approved June 23, 1938 (52 Stat. 953), is hereby amended by inserting at the end thereof the following new subsection:

"(h) Selection boards to recommend brigadier generals of the line for promotion to major general shall be composed of officers of the permanent grade of major general on the active list of the Marine Corps to the extent that such officers are deemed available for this duty by the Secretary of the Navy, and the remainder of the board shall be composed of rear admirals on the active list of the line of the Navy, not restricted by law to the performance of shore duty only."

Approved, January 20, 1942.
[CHAPTER 10] AN ACT

To provide for the rank and title of the Commandant of the Marine Corps.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That hereafter the office of “Major General Commandant of the Marine Corps” shall be known as “Commandant of the Marine Corps”. The officer occupying that office shall be known by that title and shall, while so serving, have corresponding rank and shall receive the same pay and allowances as are now or may hereafter be prescribed by or in pursuance of law for Lieutenant General in the Army.

Sec. 2. All laws or parts of laws inconsistent with the provisions of this Act are hereby amended accordingly.

Approved, January 20, 1942.

[CHAPTER 11] AN ACT

To further amend the Act approved June 23, 1938 (52 Stat. 944), as amended, by striking out subsection “(j)” of section 12 and inserting in lieu thereof the following:

“(j) No officer on the active list of the Navy on the date of approval of this Act shall be retired in his present grade by reason of the provisions of subsection (b) of this section or in the next higher grade by reason of the provisions of subsection (f) of this section sooner than he would have been retired by reason of service ineligibility for consideration for selection under the provisions of law in effect on the date of approval of this Act: Provided, That officers promoted by reason of adjudgment as fitted for promotion, but not retained on the active list pursuant to subsection (d) of this section, who are nevertheless continued on the active list, shall, during such continuance on the active list and subject to the provisions of subsection 7 (a) of this Act, be eligible for consideration for selection for promotion to the next higher grade, as best fitted only, and, subject to the provisions of subsection 11 (c) of this Act, may be promoted consequent to such selection: Provided further, That such officers, while being so continued on the active list, who twice fail of such selection shall thereafter be ineligible for consideration for selection: And provided further, That officers of the grades of captain and commanders, subject to retirement under subsection (b) of this section and retained on the active list under the provisions of this subsection, who have or shall have twice failed of selection as best fitted shall thereafter be ineligible for consideration for selection.”

Approved, January 20, 1942.

[CHAPTER 12] AN ACT

To create the Limited Service Marine Corps Reserve, and for other purposes.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That there is hereby established as a part of the Marine Corps Reserve a class to be known as the Limited Service Marine Corps Reserve, for duty as guards at naval shore activities within the continental United States, to be
subject to the laws and regulations, except as may be necessary to adapt the same hereto, applicable to the Marine Corps Reserve: 

Provided, That the provision of section 12 (a) of the Selective Training and Service Act of 1940, that the monthly base pay of enlisted men with less than four months' service during their first enlistment shall be $21, shall not apply to members of the Limited Service Marine Corps Reserve who are veterans of the World War: Provided further, That all enlisted men of the Limited Service Marine Corps Reserve shall be entitled to allowances for quarters and subsistence and to transportation of dependents and of household effects in the same manner and under like conditions as are now or may hereafter be authorized for enlisted men of the first three pay grades of the Marine Corps Reserve.

Approved, January 20, 1942.

[CHAPTER 14] AN ACT

To amend the Act entitled "An Act to expedite the provision of housing in connection with national defense, and for other purposes", approved October 14, 1940, as amended.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That (a) so much of section 1 of the Act entitled "An Act to expedite the provision of housing in connection with national defense, and for other purposes", approved October 14, 1940, as amended, as precedes subsection (a), is amended to read as follows:

"Section 1. In order to provide housing for persons engaged in national-defense activities, and their families, and living quarters for single persons so engaged, in those areas or localities in which the President shall find that an acute shortage of housing exists or impends which would impede national-defense activities and that such housing would not be provided by private capital when needed, the Federal Works Administrator (hereinafter referred to as the 'Administrator') is authorized:

(b) Section 1 (b) of such Act, as amended, is amended by striking out the next to last proviso and inserting in lieu thereof the following: "Provided, That the cost per permanent family-dwelling unit shall not exceed an average of $3,750 for all types of construction for those units located within the continental United States nor an average of $4,250 for those located elsewhere (exclusive of Alaska), and the cost of no family-dwelling unit shall exceed $4,500 within the continental United States or $4,750 elsewhere, except in the Territory of Alaska, where the cost shall not exceed $7,500, exclusive of expenses of administration, land acquisition, public utilities, and community facilities, and the aggregate cost of community facilities shall not exceed 3 per centum of the total cost of all projects: Provided further, That where the Administrator shall consider that there is no reasonable prospect of disposing of such housing to meet a need extending beyond the emergency he shall construct temporary units:"

Sec. 2. Section 2 of such Act, as amended, is amended by inserting before the semicolon at the end of clause (a) the following: "; (4) officers of the Army and Marine Corps not above the grade of captain, and officers of the Navy and Coast Guard, not above the grade of lieutenant, senior grade, assigned to duty at naval or military reservations, posts, or bases, or to duty at defense industries: Provided, That any proceedings for the recovery of possession of any property or project developed or constructed under this title shall be brought
by the Administrator in the courts of the States having jurisdiction of such causes and the laws of the States shall be applicable thereto”.

SEC. 3. So much of section 3 of such Act, as amended, as precedes the proviso therein is amended to read as follows:

“Sec. 3. There is hereby authorized to be appropriated to carry out the purpose of this title, in accordance with the authority therein contained and for administrative expenses in connection therewith, including transfer of household goods and effects as provided by the Act of October 10, 1940 (Public, Numbered 839), and regulations promulgated thereunder, not to exceed the sum of $600,000,000, to remain available until expended.”

SEC. 4. Such Act, as amended, is amended by inserting after section 3 the following new section:

“Sec. 4. It is hereby declared to be the policy of this title to further the national defense by providing housing in those areas where it cannot otherwise be provided by private enterprise when needed, and that such housing may be sold and disposed of as expeditiously as possible: Provided, That in disposing of said housing consideration shall be given to its full market value and said housing or any part thereof shall not, unless specifically authorized by Congress, be conveyed to any public or private agency organized for slum clearance or to provide subsidized housing for persons of low income: Provided further, That the Administrator may, in his discretion, upon the request of the Secretaries of War or Navy transfer to the jurisdiction of the War or Navy Departments such housing constructed under the provisions of this Act as may be considered to be permanently useful to the Army or Navy.”

SEC. 5. Amend section 204 of the Act by striking out the figures “$150,000,000” and inserting in lieu thereof the figures “$300,000,000”.

SEC. 6. The second proviso of section 304 of such Act, as amended, is amended to read as follows: “Provided further, That the Administrator shall fix fair rentals, on projects developed pursuant to this Act, which shall be based on the value thereof as determined by him, with power during the emergency, in exceptional cases, to adjust the rent to the income of the persons to be housed, and that rentals to be charged for Army and Navy personnel shall be fixed by the War and Navy Departments.”

SEC. 7. Section 305 of such Act, as amended, is amended by the addition of the following sentence at the end thereof: “Consultation shall be had with local public officials and local housing authorities to the end that projects constructed under the provisions of this Act shall, so far as may be practicable, conform in location and design to local planning and tradition.”

SEC. 8. Section 306 of such Act, as amended, is amended to read as follows:

“Sec. 306. The Administrator shall pay from rentals annual sums in lieu of taxes to any State and/or political subdivision thereof, with respect to any real property acquired and held by him under this Act, including improvements thereon. The amount so paid for any year upon such property shall approximate the taxes which would be paid to the State and/or subdivision, as the case may be, upon such property if it were not exempt from taxation, with such allowance as may be considered by him to be appropriate for expenditure by the Government for streets, utilities, or other public services to serve such property.”

SEC. 9. Section 309 of such Act, as amended, is amended by adding at the end thereof the following: “Preference in such employment shall be given to qualified local residents.”
SEC. 10. Such Act, as amended, is amended by inserting after section 311 the following new section:

"SEC. 312. Any agency designated by the President to provide temporary shelter under the provisions of Public Law Numbered 9, Seventy-seventh Congress, Public Law Numbered 73, Seventy-seventh Congress, or the Third Supplemental National Defense Appropriations Act, 1942, shall have the same powers with respect to the management, maintenance, operation, and administration of such temporary shelter as are granted to the Federal Works Administrator under section 304 and section 306 of this Act with respect to projects constructed hereunder, and the provisions of section 307 shall apply to such temporary shelter projects and the occupants thereof."

SEC. 11. The first proviso of section 1 (b) of such Act, as amended, is amended by inserting before the colon at the end thereof the following: “and so far as is consistent with emergency needs, contracts shall be subject to section 3709 of the Revised Statutes”.

Approved, January 21, 1942.

[CHAPTER 15]

AN ACT

To amend the Act entitled "An Act making appropriations for the naval service for the fiscal year ending June 30, 1910, and for other purposes", approved March 3, 1909, as amended, so as to extend commissary privileges to such other persons as may be specifically authorized by the Secretary of the Navy.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That such part of the Act of March 3, 1909 (35 Stat. 768; U. S. C., title 34, sec. 533), as amended, which provides "That hereafter such stores as the Secretary of the Navy may designate may be procured and sold to officers and enlisted men of the Navy, Marine Corps, and Coast Guard; to the widows of such officers and enlisted men; and to civilian officers and employees of the United States at naval stations and post exchanges beyond the continental limits of the United States or in Alaska, under such regulations as the Secretary of the Navy may prescribe", is hereby further amended to read "That hereafter such stores as the Secretary of the Navy may designate may be procured and sold to officers and enlisted men of the Navy, Marine Corps, and Coast Guard; to the widows of such officers and enlisted men; to civilian officers and employees of the United States, and to such other persons as may be specifically authorized by the Secretary of the Navy, at naval stations and post exchanges beyond the continental limits of the United States or in Alaska, under such regulations as the Secretary of the Navy may prescribe”.

Approved, January 23, 1942.

[CHAPTER 16]

AN ACT

To amend further the Civil Service Retirement Act, approved May 29, 1930, as amended.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That section 1 of the Civil Service Retirement Act approved May 29, 1930, as amended, is amended by striking out the whole thereof and substituting in lieu thereof the following:

"Sec. 1. (a) All officers and employees to whom this Act applies who shall have attained, or shall hereafter attain the age of seventy years and have rendered at least fifteen years of service computed as
prescribed in section 5 of this Act shall be eligible for retirement on
an annuity as provided in section 4 hereof.

"(b) Any officer or employee to whom this Act applies who shall
have attained, or shall hereafter attain the age of sixty years and
have rendered at least thirty years of service computed as prescribed
in section 5 of this Act, or who shall have attained, or shall hereafter
attain the age of sixty-two years and have rendered at least fifteen
years of such service may, upon his own option, retire and shall be
paid an annuity computed as provided in section 4 of this Act.

"(c) The head of a department or independent Government agency
concerned may request the retirement of any such officer or employee
described in subsection (b) of this section who, by reason of a dis-
qualification is unable to perform satisfactorily and efficiently the
duties of his position or some other position of the same grade or
class as that occupied by the employee and to which he could be
assigned. No such request shall be submitted to the Civil Service
Commission unless and until the said officer or employee has been
notified in writing of the proposed retirement. Each such officer or
employee shall, upon request by him, have opportunity for a hearing
before the Civil Service Commission, at which hearing the officer or
employee may appear in person or he may be represented by a person
of his choice. No such officer or employee shall be so retired unless
the Civil Service Commission after examination finds that he is so
disqualified. The determination of the Civil Service Commission as
to whether the officer or employee shall be retired under this subsec-
tion shall be final and conclusive. Any person so retired shall be
paid an annuity computed as provided in section 4 hereof. Nothing
in this subsection shall be deemed to authorize any person to request
the retirement of any elective officer, any officer or employee in the
legislative branch of the Government within the classes of officers and
employees which were made eligible for the benefits of this Act by
the Act of July 13, 1937, or any employee of the office of the Architect
of the Capitol.

"(d) Any officer or employee who has completed thirty years of
service computed in accordance with the provisions of section 5 hereof
and who has reached or may hereafter reach the age of fifty-five
years may voluntarily retire and shall be paid an immediate life
annuity beginning on the first day of the month following the date
of separation from the service having a value equal to the present
worth of a deferred annuity at the age of sixty years computed as
provided in section 4 of this Act.

"If none of the options provided in this section is exercised prior to
the date upon which the officer or employee would otherwise be
eligible for retirement from the service, the provisions of this Act
with respect to automatic separation from the service shall apply."

Sec. 2. Strike out all of section 2 of the Act of May 29, 1930, as
amended, and insert in lieu thereof the following:

"(a) Except as provided in section 204 of the Act of June 30,
1932 (47 Stat. 404), and section 3 of the Act of July 13, 1937 (50
Stat. 512), all officers or employees to whom this Act applies shall, on
the last day of the month in which they attain retirement age as
defined in the preceding section; and having rendered at least fifteen
years of service, be automatically separated from the service, and all
salary, pay, or compensation shall cease from that date, and it shall
be the duty of the head of each department, branch, or independent
office of the Government concerned to notify each such employee
under his direction of the date of his separation from the service at
least sixty days in advance thereof: Provided, however, That no provision of this or any other Act relating to automatic separation from the service shall have any application whatever to any elective officer.

"(b) No person separated from the service who is receiving an annuity under the provisions of section 1 of this Act shall be eligible again to appointment to any appointive office, position, or employment under the United States or of the government of the District of Columbia unless the appointing authority determines that he is possessed of special qualifications, in which event payment of his annuity shall be terminated during the period of his appointment. Any such person whose annuity is terminated shall, upon the termination of his appointment, have his subsequent annuity rights determined under the provisions of law in effect at the time of such termination."

Sec. 3. That section 3 of the Act of May 29, 1930, as amended, is amended by striking out all thereof and inserting in lieu thereof the following:

"(a) This Act shall apply to all officers and employees in or under the executive, judicial, and legislative branches of the United States Government, all elective and appointive officers in or under the said branches, and to all officers and employees of the municipal government of the District of Columbia: Provided, however, That this Act shall not apply to any such officer or employee of the United States or of the municipal government of the District of Columbia subject to another retirement system for such officers and employees of the said governments: Provided further, That this Act shall not apply to any elective officer or to any officer or employee in the legislative branch of the Government within the classes of officers and employees which were made eligible for the benefits of this Act by the Act of July 13, 1937, until he gives notice in writing to the disbursing officer by whom his salary is paid of his desire to come within the purview of this Act; and any such officer or employee may, within sixty days after the effective date of this subsection, withdraw from the purview of this Act by giving similar notice of such desire. In the case of any elective officer serving in the legislative branch of the Government on the effective date of this Act and in the case of any officer or employee in the service of the legislative branch of the Government on the effective date of this Act, such notice must be given within the calendar year of 1942. In the case of any elective officer elected to and serving in the legislative branch of the Government after such effective date, such notice must be given within six months after the taking of the oath of office; and, in the case of any officer or employee of the legislative branch of the Government who enters the service after such effective date, such notice must be given within six months after the date of entrance to the service. No provision of this or any other Act relating to automatic separation from the service shall have any application whatever to any elective officer.

"(b) The President shall have power, in his discretion, to exclude from the operation of this Act any officer or employee or group of officers or employees in the executive branch of the service whose tenure of office or employment is intermittent or of uncertain duration.

"(c) The provisions of this Act shall not apply to employees of the Senate or the House of Representatives whose employment is temporary or of uncertain duration; and the Architect of the Capitol is authorized to exclude from the operation of this Act any employees under the Office of the Architect of the Capitol whose tenure of employment is temporary or of uncertain duration."
Sec. 4. Section 4 (b) of the Act of May 29, 1930, as amended by the Act of August 4, 1939, is amended by striking out the period at the end of section 4 (b) and inserting in lieu thereof a semicolon, and by adding the following sentence after the semicolon: "nor shall such total annuity paid be less than an amount equal to the average annual basic salary, pay, or compensation received by the employee during any five consecutive years of allowable service at the option of the employee, multiplied by the number of years of service, not exceeding thirty-five years, and divided by seventy."

Sec. 5. Section 7 of the said Act of May 29, 1930, as amended, is hereby repealed, and in lieu thereof the following is substituted:

"(a) Should any officer or employee to whom this Act applies, after having served for a total period of not less than five years and before becoming eligible for retirement become separated from the service, such officer or employee shall be paid a deferred annuity beginning at the age of sixty-two years, computed as provided in clauses (1) and (2) of section 4 (a) of this Act: Provided, That any such person involuntarily separated from the service not by removal for cause on charges of misconduct or delinquency may elect to receive an immediate annuity beginning at the age of fifty-five or at the date of separation from the service if subsequent to that age having a value equal to the present worth of a deferred annuity beginning at the age of sixty-two years, or at age of separation if subsequent to age sixty-two, computed as provided in section 4 of this Act: Provided further, That nothing in this Act shall be so construed as to prohibit the refund of deductions, deposits, or redeposits made prior to the effective date of this Act with interest thereon, or of any voluntary contributions made under the provisions of section 10 of this Act, with interest: And provided further, That all moneys, except voluntary contributions, so refunded an officer or employee must be redeposited with interest before such officer or employee may derive any annuity benefits based on the service covered by the refund.

"(b) Should an annuitant under the provisions of this section be reemployed in a position included in the provisions of this Act, the annuity and any right to an immediate or deferred annuity as provided herein shall cease as of the date of such employment. If such annuitant is reemployed in any position in the service of the United States or the District of Columbia, not within the provisions of this Act, annuity payments shall be discontinued during the period of such employment, and resumed in the same amount upon termination of such employment.

"(c) Interest shall be allowed on the amount credited to such separated officer's or employee's individual account in the retirement fund at 3 per centum compounded on June 30 of each year until the beginning date of annuity."

Sec. 6. That in section 9 of the Act of May 29, 1930, as amended, after the words "and also 3 1/2 per centum of the basic salary, pay, or compensation for services rendered from and after July 1, 1926" insert the following: "and prior to July 1, 1942, and also 5 per centum of such basic pay, salary, or compensation for services rendered on and after July 1, 1942."

Sec. 7. Add to the first sentence of section 10 of the Act of May 29, 1930, as amended, the following: "Provided, That after June 30, 1942, there shall be deducted and withheld from the basic salary, pay, or compensation of any officer or employee to whom this Act applies a sum equal to 5 per centum of such officer's or employee's basic salary, pay, or compensation?"

Sec. 8. Strike out paragraph (b) of section 12 of the Act of May 29, 1930, as amended, and insert in lieu thereof the following:
"In the case of any officer or employee to whom this Act applies who shall be transferred to a position not within the purview of this Act, or who shall become absolutely separated from the service before he shall have completed an aggregate of five years of service computed in accordance with section 5 of this Act, the amount of deductions from his basic salary, pay, or compensation credited to his individual account, together with interest at 4 per centum compounded on June 30 of each year shall be returned to such officer or employee: Provided, That when an officer or employee becomes involuntarily separated from the service, not by removal for cause on charges of misconduct or delinquency before completing five years of creditable service the total amount of deductions from his basic salary, pay, or compensation with interest at 4 per centum compounded on June 30 of each year shall be returned to such officer or employee: Provided further, That all deductions from basic salary, pay, or compensation so returned to an officer or employee must, upon reinstatement, retransfer, or reappointment to a position coming within the purview of this Act be redeposited with interest at 4 per centum compounded on June 30 of each year before such officer or employee may derive any benefits under this Act, except as provided in this section, but interest shall not be required covering any period of separation from the service."

SEC. 9. Section 13 of the Act of May 29, 1930, as amended, is hereby amended, effective from January 1, 1940, by adding at the end thereof the following paragraph:

"The term 'annuitant' as used in this Act shall include any employee who has met all requirements of the Act for title and has filed claim therefor, notwithstanding final administrative action was not taken by the Civil Service Commission prior to his death. Nothing in this section shall be so construed as to reduce any benefit otherwise payable."

SEC. 10. Nothing in this Act shall be so construed as to affect any rights of persons separated prior to the effective date of this Act, but all such rights shall continue and may be enforced in the same manner as though this Act had not been made.

SEC. 11. This Act shall take effect upon approval except as otherwise provided herein.

Approved, January 24, 1942.

[CHAPTER 17]

To amend certain provisions of the Internal Revenue Code relating to the production of alcohol.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That section 2883 of the Internal Revenue Code (relating to transfer of spirits at registered distilleries) is amended by adding at the end thereof the following:

"(c) TRAINEE OF SPIRITS FOR INDUSTRIAL USES.—Distilled spirits of one hundred and sixty degrees of proof or greater may be withdrawn from registered distilleries (including registered fruit distilleries), and stored in and withdrawn from internal-revenue bonded warehouses pursuant to the applicable provisions of subsection (a): Provided, That such distilled spirits may also be withdrawn without payment of tax from registered distilleries (including registered fruit distilleries) and internal-revenue bonded warehouses for
January 26, 1942

[Public Law 413]

[56 Stat. 357]


January 26, 1942

[Public Law 413]

[56 Stat. 357]


[CHAPTER 18]

AN ACT

To amend section 606 of the Communications Act of 1934 for the purpose of granting to the President, in time of war or threatened war, certain powers with respect to communications by wire.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That section 606 of the Communications Act of 1934, as amended (U. S. C., 1940 edition, title 47, sec. 606), is hereby amended by striking out "(d)" in subsection (d) and inserting in lieu thereof "(e)", and by inserting after subsection (c) a new subsection as follows:

"(d) Upon proclamation by the President that there exists a state or threat of war involving the United States, the President, if he deems it necessary in the interest of the national security and defense, may, during a period ending not later than six months after the termination of such state or threat of war and not later than such earlier date as the Congress by concurrent resolution may designate, (1) suspend or amend the rules and regulations applicable to any or all facilities or stations for wire communication within the jurisdiction of the United States as prescribed by the Commission, (2) cause the closing of any facility or station for wire communication and the removal therefrom of its apparatus and equipment, or (3) authorize the use or control of any such facility or station and its apparatus and equipment by any department of the Government under such regulations as he may prescribe, upon just compensation to the owners."

SEC. 2. Such section 606 is further amended by inserting at the end thereof two new subsections as follows:

"(f) Nothing in subsection (e) or (d) shall be construed to amend, repeal, impair, or affect existing laws or powers of the States in relation to taxation or the lawful police regulations of the several States, except wherein such laws, powers, or regulations may affect the transmission of Government communications, or the issue of stocks and bonds by any communication system or systems.

(g) Nothing in subsection (e) or (d) shall be construed to authorize the President to make any amendment to the rules and regulations of the Commission which the Commission would not be authorized by law to make; and nothing in subsection (d) shall be construed to authorize the President to take any action the force and effect of which shall continue beyond the date after which taking of such action would not have been authorized."

Approved, January 26, 1942.
[CHAPTER 19]

JOINT RESOLUTION

To maintain the secrecy of military information.

Resolved by the Senate and House of Representatives of the United States of America in Congress assembled, That effective as of May 27, 1941, section 12 (h) of the Neutrality Act of 1939 (Public Resolution Numbered 54, Seventy-sixth Congress) is amended by adding at the end thereof the following new sentence: "Any reports required by this section may be omitted or dispensed with in the discretion of the Secretary of State during the existence of a state of war."

Approved, January 26, 1942.

[CHAPTER 20]

AN ACT

To provide protection of persons and property from bombing attacks in the United States, and for other purposes.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That there is hereby authorized to be appropriated such sums, not exceeding $100,000,000, as may be necessary to enable the Director of Civilian Defense, appointed under authority of Executive Order Numbered 8757, dated May 20, 1941, to provide, under such regulations as the President may prescribe, facilities, supplies, and services to include research and development for the adequate protection of persons and property from bombing attacks, sabotage or other war hazards in such localities in the United States, its Territories and possessions, as may be determined by the said Director to be in need of, but unable to provide, such protection: Provided, That such facilities and supplies may be loaned to civil authorities in accordance with said regulations: Provided further, That any department or agency of the Federal Government having equipment or supplies not required for its use may, subject to the approval of the Division of Procurement, Treasury Department, transfer the same without charge (notwithstanding the provisions of the Act of December 20, 1928, 45 Stat. 1030) to the Director of Civilian Defense for the purpose herein authorized.

Sec. 2. It shall be unlawful for any person to wear an insignia, arm band, or other distinctive article prescribed by the Director of Civilian Defense except in accordance with the regulations promulgated under the authority of section 1 hereof: Provided, That nothing in this Act shall be construed as authorizing the Director of Civilian Defense, or any person or employee acting under him by authority of this Act, or in pursuance of the regulations prescribed thereunder to interfere with or usurp any of the rights or duties of any local district, municipal, county, or State official. Any person found guilty of violating the provisions of this section shall, upon conviction, be fined not more than $100 or imprisoned for not more than thirty days, or both.

Approved, January 27, 1942.

[CHAPTER 21]

AN ACT

Authorizing vessels of Canadian registry to transport iron ore on the Great Lakes during 1942.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That, by reason of emergency conditions in transportation on the Great Lakes, not-
withstanding the provisions of section 27 of the Act of Congress approved June 5, 1920 (41 Stat. 999), as amended by Act of Congress approved April 11, 1933 (49 Stat. 154), and by Act of Congress approved July 2, 1935 (49 Stat. 442), or the provisions of any other Act of Congress or regulation, vessels of Canadian registry shall be permitted to transport iron ore between United States ports on the Great Lakes during the 1942 season of navigation on the Great Lakes.

Approved, January 27, 1942.

[CHAPTER 22]

JOINT RESOLUTION

To enable the United States to become an adhering member of the Inter American Statistical Institute.

Whereas the Inter American Statistical Institute was organized at Washington in May 1940, for the purpose of the advancement of statistical science and administration in the nations of the Western Hemisphere and to further the practical use of statistics in the solution of social and economic problems which are common to these nations; and

Whereas the success and effectiveness of the Institute is dependent very largely upon the degree of moral and financial support accorded by the governments of the American nations; and

Whereas the Government of the United States desires to participate in the work of the Institute and to receive its services and reports: Therefore be it

Resolved by the Senate and House of Representatives of the United States of America in Congress assembled, That to enable the United States to become an adhering member of the Inter American Statistical Institute, there is hereby authorized to be appropriated annually, out of any money in the Treasury not otherwise appropriated, such sums as may be required for expenditure under the direction of the Secretary of State, for the payment of the share of the United States toward the support of the Institute: Provided, That the share of the United States each year after the second year shall not exceed 50 per centum of the total contribution made for the same purposes by all adhering member governments during the year preceding the one for which payment is made: Provided further, That the total cost to the United States shall not exceed $35,000 in any one year.

Approved, January 27, 1942.

[CHAPTER 23]

AN ACT


Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the conveyances hereinafter particularly described and heretofore executed by Central Pacific Railway Company, a corporation, and its lessee, Southern Pacific Company, a corporation, involving certain lands or interests therein, in the city of Tracy, in the county of San Joaquin, State of California, and in the town of Elk Grove, in the county
of Sacramento, State of California, and forming a part of the right-of-way of said Central Pacific Railway Company, granted by the Government of the United States of America by an Act of Congress approved July 1, 1862, entitled "An Act to aid in the construction of a railroad and telegraph line from the Missouri River to the Pacific Ocean, and to secure to the Government the use of the same for postal, military, and other purposes" (12 Stat. L. 489), and by said Act as amended by Act of Congress approved July 2, 1864, entitled "An Act to amend an Act entitled 'An Act to aid in the construction of a railroad and telegraph line from the Missouri River to the Pacific Ocean, and to secure to the Government the use of the same for postal, military, and other purposes', approved July 1, 1862" (13 Stat. L. 356), are hereby legalized, validated, and confirmed with the same force and effect as if the land involved therein had been held at the time of such conveyances by the corporations making the same under absolute fee-simple title.

The conveyances, recorded in the office of county recorder of San Joaquin County, California, in book of official records, which are hereby legalized, validated, and confirmed, are as follows:
1. February 13, 1940: Margaret Gieseke; volume 669, page 473.
2. February 13, 1940: John B. Coughlan; volume 676, page 277.

The conveyance, recorded in the office of the county recorder of Sacramento County, California, which is hereby legalized, validated, and confirmed, is as follows:
March 17, 1931: Nellie M. Kearns; volume 340, page 465: Provided, That such legalization, validation, and confirmation shall not in any instance diminish said right-of-way to a width less than fifty feet on either side of the center of the main track or tracks of said Central Pacific Railway Company as now established and maintained: Provided further, That nothing herein contained is intended or shall be construed to legalize, validate, or confirm any rights, titles, or interests based upon or arising out of adverse possession, prescription, or abandonment, and not confirmed by conveyance heretofore made by Central Pacific Railway Company and its lessee, Southern Pacific Company; And provided further, That there shall be reserved to the United States all oil, coal, or other minerals in the land, and the right to prospect for, mine, and remove the same under the applicable mineral land laws.

Approved, January 27, 1942.

[CHAPTER 24]

AN ACT

To set aside certain lands in Oklahoma for the Cheyenne-Arapaho Tribes of Indians; and to carry out certain obligations to certain enrolled Indians under tribal agreement.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That title to the following-described lands is hereby vested in the United States in trust for the Cheyenne-Arapaho Tribes of Oklahoma; and said lands shall be subject to all provisions of existing law applicable generally to Indian reservations:

In township 14 north, range 20 west of the Indian meridian; the southwest quarter and northeast quarter of section 29; southeast quarter section 30; northeast quarter of section 31; and all of section 32.

Approved, January 27, 1942.
In township 18 north, range 13 west of the Indian meridian; the north half and southwest quarter of section 5; all of section 6; in township 19 north, range 13 west of the Indian meridian; southwest quarter of section 20, except those portions thereof situated below an elevation of one thousand six hundred and forty-two feet above mean sea level; all of section 29, except lot 3, south half southeast quarter, northwest quarter southeast quarter, and except also all those portions of lots 1, 2, 4, 5, and 6 and northeast quarter northeast quarter and west half northwest quarter and southeast quarter northwest quarter and southwest quarter situated below an elevation of one thousand six hundred and forty-two feet above mean sea level; southeast quarter and south half northeast quarter of section 30, except those portions thereof situated below an elevation of one thousand six hundred and forty-two feet above mean sea level; east half of section 31, except those portions thereof lying below an elevation of one thousand six hundred and forty-two feet above mean sea level. All of section 32 except the northeast quarter and north half southeast quarter and a strip one hundred feet wide in the south half northwest quarter, being fifty feet on each side of the following-described center line;

Beginning at a point on the west boundary of said section two thousand four hundred and ninety feet south of the northwest corner thereof, thence easterly parallel to the latitudinal quarter section line two thousand six hundred and forty-three feet to the meridional quarter section line, and except also that part of the north half of the northwest quarter situated below an elevation of one thousand six hundred and forty-two feet above mean sea level.

SEC. 2. That any person duly enrolled as a member of an Indian tribe who received in pursuance of a tribal treaty or agreement with the United States an allotment of land which, by the terms of said treaty or agreement was exempted from taxation, restricted against alienation, or which by the terms of any Act of Congress was continued under the supervision of the United States during the minority of such allottee, and from which land the restrictions have or have not been removed, and any such enrolled member of an Indian tribe having restricted money in the custody and control of the United States, prior to April 26, 1931, and who was required or permitted to pay any Federal income tax on the rents, royalties, or other gains arising from such lands during such restricted or tax-exempt period or on income from such restricted funds while in the custody or control of the United States, or on income from any allotment during the minority of the allottee, or any such person who has been erroneously or illegally taxed by reason of not having claimed or received the benefit of any deductions or exemptions permitted by law, and who would be entitled under this or previous Acts or rulings of the Treasury Department in similar Indian cases to a refund of the taxes so illegally or erroneously collected, but for the fact that he failed to file a claim for such refund within the time prescribed by law, shall be allowed two years after the approval of this Act within which to file such claim, and if otherwise entitled thereto he may recover such taxes in the same manner and to the same extent as if such claims for refund had been theretofore duly filed as required by law, it not being the policy of the Government to invoke or plead a statute of limitations to escape the obligations of agreement solemnly entered into with its Indian wards, or prior to April 26, 1931, to exact for its own use and benefit an income tax from them while their property continued under the supervision of the United States and/or during the minority of any such allottee: Provided, however, That in the case of the death of a member of an Indian tribe his heirs who succeeded to his allotment
of lands be permitted to file claims and recover refunds in the same manner as duly enrolled member of an Indian tribe: Provided further, That in the case of the death of any enrolled member of an Indian Tribe any such illegal taxes paid by him or on his account may in like manner be claimed and recovered by the person or persons who would have received such money had it constituted a part of his estate at the time of his death.

That all Acts and parts of Acts in conflict herewith are modified for the purpose, and only for the purpose, of carrying into effect the provisions hereof.

Approved, January 29, 1942.

[CHAPTER 25] AN ACT
Authorizing appropriations for the United States Navy, additional shipbuilding and ship-repair facilities, and for other purposes.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That there is hereby authorized to be appropriated, out of any money in the Treasury not otherwise appropriated, $500,000,000 for essential equipment and facilities at either private or naval establishments for building or equipping any complete naval vessel or portion thereof heretofore or hereafter authorized; $275,000,000 for essential equipment and facilities at either private or public plants for repairing, altering, or converting any vessel operated by the Navy or being prepared for naval use, of which $30,000,000 shall be available for essential equipment, tools, and facilities at such plants for the repair, alteration, and upkeep of ordnance material; and $70,000,000 for tools, equipment, and facilities for the manufacture or production of ordnance material, munitions, and armor at either private or public plants.

Sec. 2. The authority herein granted shall include the authority to acquire lands at such locations as the Secretary of the Navy may deem best suited to the purpose, erect or extend buildings, acquire the necessary machinery and equipment, and in private establishments provide plant protection installations, and shall be in addition to all authority heretofore granted for these purposes. The Secretary of the Navy is hereby directed to report to Congress within six months from the enactment of this Act a statement of all land acquired under this section showing the acreage, location, and the price of each such acquisition.

Approved, January 29, 1942.

[CHAPTER 26] AN ACT
To further the national defense and security by checking speculative and excessive price rises, price dislocations, and inflationary tendencies, and for other purposes.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled,

TITLE I—GENERAL PROVISIONS AND AUTHORITY
PURPOSES; TIME LIMIT; APPLICABILITY

Section 1. (a) It is hereby declared to be in the interest of the national defense and security and necessary to the effective prosecution of the present war, and the purposes of this Act are, to stabilize
prices and to prevent speculative, unwarranted, and abnormal increases in prices and rents; to eliminate and prevent profiteering, hoarding, manipulation, speculation, and other disruptive practices resulting from abnormal market conditions or scarcities caused by or contributing to the national emergency; to assure that defense appropriations are not dissipated by excessive prices; to protect persons with relatively fixed and limited incomes, consumers, wage earners, investors, and persons dependent on life insurance, annuities, and pensions, from undue impairment of their standard of living; to prevent hardships to persons engaged in business, to schools, universities, and other institutions, and to the Federal, State, and local governments, which would result from abnormal increases in prices; to assist in securing adequate production of commodities and facilities; to prevent a post-emergency collapse of values; to stabilize agricultural prices in the manner provided in section 3; and to permit voluntary cooperation between the Government and producers, processors, and others to accomplish the aforesaid purposes. It shall be the policy of those departments and agencies of the Government dealing with wages (including the Department of Labor and its various bureaus, the War Department, the Navy Department, the War Production Board, the National Labor Relations Board, the National Mediation Board, the National War Labor Board, and others heretofore or hereafter created), within the limits of their authority and jurisdiction, to work toward a stabilization of prices, fair and equitable wages, and cost of production.

(b) The provisions of this Act, and all regulations, orders, price schedules, and requirements thereunder, shall terminate on June 30, 1943, or upon the date of a proclamation by the President, or upon the date specified in a concurrent resolution by the two Houses of the Congress, declaring that the further continuance of the authority granted by this Act is not necessary in the interest of the national defense and security, whichever date is the earlier; except that as to offenses committed, or rights or liabilities incurred, prior to such termination date, the provisions of this Act and such regulations, orders, price schedules, and requirements shall be treated as still remaining in force for the purpose of sustaining any proper suit, action, or prosecution with respect to any such right, liability, or offense.

(c) The provisions of this Act shall be applicable to the United States, its Territories and possessions, and the District of Columbia.
or order, and shall make adjustments for such relevant factors as he may determine and deem to be of general applicability, including the following: Speculative fluctuations, general increases or decreases in costs of production, distribution, and transportation, and general increases or decreases in profits earned by sellers of the commodity or commodities, during and subsequent to the year ended October 1, 1941. Every regulation or order issued under the foregoing provisions of this subsection shall be accompanied by a statement of the considerations involved in the issuance of such regulation or order. As used in the foregoing provisions of this subsection, the term "regulation or order" means a regulation or order of general applicability and effect. Before issuing any regulation or order under the foregoing provisions of this subsection, the Administrator shall, so far as practicable, advise and consult with representative members of the industry which will be affected by such regulation or order. In the case of any commodity for which a maximum price has been established, the Administrator shall, at the request of any substantial portion of the industry subject to such maximum price, regulation, or order of the Administrator, appoint an industry advisory committee, or committees, either national or regional or both, consisting of such number of representatives of the industry as may be necessary in order to constitute a committee truly representative of the industry, or of the industry in such region, as the case may be. The committee shall select a chairman from among its members, and shall meet at the call of the chairman. The Administrator shall from time to time, at the request of the committee, advise and consult with the committee with respect to the regulation or order, and with respect to the form thereof, and classifications, differentiations, and adjustments therein. The committee may make such recommendations to the Administrator as it deems advisable. Whenever in the judgment of the Administrator such action is necessary or proper in order to effectuate the purposes of this Act, he may, without regard to the foregoing provisions of this subsection, issue temporary regulations or orders establishing as a maximum price or maximum prices the price or prices prevailing with respect to any commodity or commodities within five days prior to the date of issuance of such temporary regulations or orders; but any such temporary regulation or order shall be effective for not more than sixty days, and may be replaced by a regulation or order issued under the foregoing provisions of this subsection.

(b) Whenever in the judgment of the Administrator such action is necessary or proper in order to effectuate the purposes of this Act, he shall issue a declaration setting forth the necessity for and recommendations with reference to, the stabilization or reduction of rents for any defense-area housing accommodations within a particular defense-rental area. If within sixty days after the issuance of any such recommendations rents for any such accommodations within such defense-rental area have not in the judgment of the Administrator been stabilized or reduced by State or local regulation, or otherwise, in accordance with the recommendations, the Administrator may by regulation or order establish such maximum rent or maximum rents for such accommodations as in his judgment will be generally fair and equitable and will effectuate the purposes of this Act. So far as practicable, in establishing any maximum rent for any defense-area housing accommodations, the Administrator shall ascertain and give due consideration to the rents prevailing for such accommodations, or comparable accommodations, on or about April 1, 1941 (or if, prior or subsequent to April 1, 1941, defense activities
Recommendations by State and local officials.

Form of regulations or orders.

Establishment of maximum below prevailing rate.

Market and renting practices.

Maximum necessary production of commodities.

Subsidy payments to domestic producers.

Provisos.

Strategic or critical material.

shall have resulted or threatened to result in increases in rents for housing accommodations in such area inconsistent with the purposes of this Act, then on or about a date (not earlier than April 1, 1940), which in the judgment of the Administrator, does not reflect such increases, and he shall make adjustments for such relevant factors as he may determine and deem to be of general applicability in respect of such accommodations, including increases or decreases in property taxes and other costs. In designating defense-rental areas, in prescribing regulations and orders establishing maximum rents for such accommodations, and in selecting persons to administer such regulations and orders, the Administrator shall, to such extent as he determines to be practicable, consider any recommendations which may be made by State and local officials concerned with housing or rental conditions in any defense-rental area.

(c) Any regulation or order under this section may be established in such form and manner, may contain such classifications and differentiations, and may provide for such adjustments and reasonable exceptions, as in the judgment of the Administrator are necessary or proper in order to effectuate the purposes of this Act. Any regulation or order under this section which establishes a maximum price or maximum rent may provide for a maximum price or maximum rent below the price or prices prevailing for the commodity or commodities, or below the rent or rents prevailing for the defense-area housing accommodations, at the time of the issuance of such regulation or order.

(d) Whenever in the judgment of the Administrator such action is necessary or proper in order to effectuate the purposes of this Act, he may, by regulation or order, regulate or prohibit speculative or manipulative practices (including practices relating to changes in form or quality) or hoarding, in connection with any commodity, and speculative or manipulative practices or renting or leasing practices (including practices relating to recovery of the possession) in connection with any defense-area housing accommodations, which in his judgment are equivalent to or are likely to result in price or rent increases, as the case may be, inconsistent with the purposes of this Act.

(e) Whenever the Administrator determines that the maximum necessary production of any commodity is not being obtained or may not be obtained during the ensuing year, he may, on behalf of the United States, without regard to the provisions of law requiring competitive bidding, buy or sell at public or private sale, or store or use, such commodity in such quantities and in such manner and upon such terms and conditions as he determines to be necessary to obtain the maximum necessary production thereof or otherwise to supply the demand therefor, or make subsidy payments to domestic producers of such commodity in such amounts and in such manner and upon such terms and conditions as he determines to be necessary to obtain the maximum necessary production thereof: Provided, That in the case of any commodity which has heretofore or may hereafter be defined as a strategic or critical material by the President pursuant to section 5d of the Reconstruction Finance Corporation Act, as amended, such determinations shall be made by the Federal Loan Administrator, with the approval of the President, and, notwithstanding any other provision of this Act or of any existing law, such commodity may be bought or sold, or stored or used, and such subsidy payments to domestic producers thereof may be paid, only by corporations created or organized pursuant to such section 5d; except that in the case of the sale of any commodity by any such corporation, the sale price thereof shall not exceed any maximum price established pursuant
to subsection (a) of this section which is applicable to such commodity at the time of sale or delivery, but such sale price may be below such maximum price or below the purchase price of such commodity, and the Administrator may make recommendations with respect to the buying or selling, or storage or use, of any such commodity. In any case in which a commodity is domestically produced, the powers granted to the Administrator by this subsection shall be exercised with respect to importations of such commodity only to the extent that, in the judgment of the Administrator, the domestic production of the commodity is not sufficient to satisfy the demand therefor. Nothing in this section shall be construed to modify, suspend, amend, or supersede any provision of the Tariff Act of 1930, as amended, and nothing in this section, or in any existing law, shall be construed to authorize the Administrator to prohibit trading in any agricultural commodity for future delivery if such trading is subject to the provisions of the Commodity Exchange Act, as amended.

(f) No power conferred by this section shall be construed to authorize any action contrary to the provisions and purposes of section 3, and no agricultural commodity shall be sold within the United States pursuant to the provisions of this section by any governmental agency at a price below the price limitations imposed by section 3 (a) of this Act with respect to such commodity.

(g) Regulations, orders, and requirements under this Act may contain such provisions as the Administrator deems necessary to prevent the circumvention or evasion thereof.

(h) The powers granted in this section shall not be used or made to operate to compel changes in the business practices, cost practices or methods, or means or aids to distribution, established in any industry, except to prevent circumvention or evasion of any regulation, order, price schedule, or requirement under this Act.

(i) No maximum price shall be established for any fishery commodity below the average price of such commodity in the year 1941.

AGRICULTURAL COMMODITIES

SEC. 3. (a) No maximum price shall be established or maintained for any agricultural commodity below the highest of any of the following prices, as determined and published by the Secretary of Agriculture: (1) 110 per centum of the parity price for such commodity, adjusted by the Secretary of Agriculture for grade, location, and seasonal differentials, or, in case a comparable price has been determined for such commodity under subsection (b), 110 per centum of such comparable price, adjusted in the same manner, in lieu of 110 per centum of the parity price so adjusted; (2) the market price prevailing for such commodity on October 1, 1941; (3) the market price prevailing for such commodity on December 15, 1941; or (4) the average price for such commodity during the period July 1, 1919, to June 30, 1929.

(b) For the purposes of this Act, parity prices shall be determined and published by the Secretary of Agriculture as authorized by law. In the case of any agricultural commodity other than the basic crops corn, wheat, cotton, rice, tobacco, and peanuts, the Secretary shall determine and publish a comparable price whenever he finds, after investigation and public hearing, that the production and consumption of such commodity has so changed in extent or character since the base period as to result in a price out of line with parity prices for basic commodities.
(c) No maximum price shall be established or maintained for any commodity processed or manufactured in whole or substantial part from any agricultural commodity below a price which will reflect to producers of such agricultural commodity a price for such agricultural commodity equal to the highest price therefor specified in subsection (a).

(d) Nothing contained in this Act shall be construed to modify, repeal, supersede, or affect the provisions of the Agricultural Marketing Agreement Act of 1937, as amended, or to invalidate any marketing agreement, license, or order, or any provision thereof or amendment thereto, heretofore or hereafter made or issued under the provisions of such Act.

(e) Notwithstanding any other provision of this Act or any other law, no action shall be taken under this Act by the Administrator or any other person with respect to any agricultural commodity without the prior approval of the Secretary of Agriculture; except that the Administrator may take such action as may be necessary under section 202 and section 205 (a) and (b) to enforce compliance with any regulation, order, price schedule or other requirement with respect to an agricultural commodity which has been previously approved by the Secretary of Agriculture.

(f) No provision of this Act or of any existing law shall be construed to authorize any action contrary to the provisions and purposes of this section.

PROHIBITIONS

Sec. 4. (a) It shall be unlawful, regardless of any contract, agreement, lease, or other obligation heretofore or hereafter entered into, for any person to sell or deliver any commodity, or in the course of trade or business to buy or receive any commodity, or to demand or receive any rent for any defense-area housing accommodations, or otherwise to do or omit to do any act, in violation of any regulation or order under section 2, or of any price schedule effective in accordance with the provisions of section 206, or of any regulation, order, or requirement under section 202 (b) or section 205 (f), or to offer, solicit, attempt, or agree to do any of the foregoing.

(b) It shall be unlawful for any person to remove or attempt to remove from any defense-area housing accommodations the tenant or occupant thereof or to refuse to renew the lease or agreement for the use of such accommodations, because such tenant or occupant has taken, or proposes to take, action authorized or required by this Act or any regulation, order, or requirement thereunder.

(c) It shall be unlawful for any officer or employee of the Government, or for any adviser or consultant to the Administrator in his official capacity, to disclose, otherwise than in the course of official duty, any information obtained under this Act, or to use any such information, for personal benefit.

(d) Nothing in this Act shall be construed to require any person to sell any commodity or to offer any accommodations for rent.

VOLUNTARY AGREEMENTS

Sec. 5. In carrying out the provisions of this Act, the Administrator is authorized to confer with producers, processors, manufacturers, retailers, wholesalers, and other groups having to do with commodities, and with representatives and associations thereof, to cooperate with any agency or person, and to enter into voluntary arrangements or agreements with any such persons, groups, or associations relating to the fixing of maximum prices, the issuance of
other regulations or orders, or the other purposes of this Act, but no such arrangement or agreement shall modify any regulation, order, or price schedule previously issued which is effective in accordance with the provisions of section 2 or section 206. The Attorney General shall be promptly furnished with a copy of each such arrangement or agreement.

TITLE II—ADMINISTRATION AND ENFORCEMENT

ADMINISTRATION

Sec. 201. (a) There is hereby created an Office of Price Administration, which shall be under the direction of a Price Administrator (referred to in this Act as the "Administrator"). The Administrator shall be appointed by the President, by and with the advice and consent of the Senate, and shall receive compensation at the rate of $12,000 per annum. The Administrator may, subject to the civil-service laws, appoint such employees as he deems necessary in order to carry out his functions and duties under this Act, and shall fix their compensation in accordance with the Classification Act of 1923, as amended. The Administrator may utilize the services of Federal, State, and local agencies and may utilize and establish such regional, local, or other agencies, and utilize such voluntary and uncompensated services, as may from time to time be needed. Attorneys appointed under this section may appear for and represent the Administrator in any case in any court. In the appointment, selection, classification, and promotion of officers and employees of the Office of Price Administration, no political test or qualification shall be permitted or given consideration, but all such appointments and promotions shall be given and made on the basis of merit and efficiency.

(b) The principal office of the Administrator shall be in the District of Columbia, but he or any duly authorized representative may exercise any or all of his powers in any place. The President is authorized to transfer any of the powers and functions conferred by this Act upon the Office of Price Administration with respect to a particular commodity or commodities to any other department or agency of the Government having other functions relating to such commodity or commodities, and to transfer to the Office of Price Administration any of the powers and functions relating to priorities or rationing conferred by law upon any other department or agency of the Government with respect to any particular commodity or commodities; but, notwithstanding any provision of this or any other law, no powers or functions conferred by law upon the Secretary of Agriculture shall be transferred to the Office of Price Administration or to the Administrator, and no powers or functions conferred by law upon any other department or agency of the Government with respect to any agricultural commodity, except powers and functions relating to priorities or rationing, shall be so transferred.

(c) The Administrator shall have authority to make such expenditures (including expenditures for personal services and rent at the seat of government and elsewhere; for lawbooks and books of reference; and for paper, printing, and binding) as he may deem necessary for the administration and enforcement of this Act. The provisions of section 3709 of the Revised Statutes shall not apply to the purchase of supplies and services by the Administrator where the aggregate amount involved does not exceed $250.

(d) The Administrator may, from time to time, issue such regulations and orders as he may deem necessary or proper in order to carry out the purposes and provisions of this Act.
SEC. 202. (a) The Administrator is authorized to make such studies and investigations and to obtain such information as he deems necessary or proper to assist him in prescribing any regulation or order under this Act, or in the administration and enforcement of this Act and regulations, orders, and price schedules thereunder.

(b) The Administrator is further authorized, by regulation or order, to require any person who is engaged in the business of dealing with any commodity, or who rents or offers for rent or acts as broker or agent for the rental of any housing accommodations, to furnish any such information under oath or affirmation or otherwise, to make and keep records and other documents, and to make reports, and he may require any such person to permit the inspection and copying of records and other documents, the inspection of inventories, and the inspection of defense-area housing accommodations. The Administrator may administer oaths and affirmations and may, whenever necessary, by subpoena require any such person to appear and testify or to appear and produce documents, or both, at any designated place.

(c) For the purpose of obtaining any information under subsection (a), the Administrator may by subpoena require any other person to appear and testify or to appear and produce documents, or both, at any designated place.

(d) The production of a person's documents at any place other than his place of business shall not be required under this section in any case in which, prior to the return date specified in the subpoena issued with respect thereto, such person either has furnished the Administrator with a copy of such documents (certified by such person under oath to be a true and correct copy), or has entered into a stipulation with the Administrator as to the information contained in such documents.

(e) In case of contumacy by, or refusal to obey a subpoena served upon, any person referred to in subsection (c), the district court for any district in which such person is found or resides or transacts business, upon application by the Administrator, shall have jurisdiction to issue an order requiring such person to appear and give testimony or to appear and produce documents, or both; and any failure to obey such order of the court may be punished by such court as a contempt thereof. The provisions of this subsection shall also apply to any person referred to in subsection (b), and shall be in addition to the provisions of section 4(a).

(f) Witnesses subpoenaed under this section shall be paid the same fees and mileage as are paid witnesses in the district courts of the United States.

(g) No person shall be excused from complying with any requirements under this section because of his privilege against self-incrimination, but the immunity provisions of the Compulsory Testimony Act of February 11, 1893 (U. S. C., 1934 edition, title 49, sec. 46), shall apply with respect to any individual who specifically claims such privilege.

(h) The Administrator shall not publish or disclose any information obtained under this Act that such Administrator deems confidential or with reference to which a request for confidential treatment is made by the person furnishing such information, unless he determines that the withholding thereof is contrary to the interest of the national defense and security.
PROCEDURE

Sec. 203. (a) Within a period of sixty days after the issuance of any regulation or order under section 2, or in the case of a price schedule, within a period of sixty days after the effective date thereof specified in section 206, any person subject to any provision of such regulation, order, or price schedule may, in accordance with regulations to be prescribed by the Administrator, file a protest specifically setting forth objections to any such provision and affidavits or other written evidence in support of such objections. At any time after the expiration of such sixty days any persons subject to any provision of such regulation, order, or price schedule may file such a protest based solely on grounds arising after the expiration of such sixty days. Statements in support of any such regulation, order, or price schedule may be received and incorporated in the transcript of the proceedings at such times and in accordance with such regulations as may be prescribed by the Administrator. Within a reasonable time after the filing of any protest under this subsection, but in no event more than thirty days after such filing or ninety days after the issuance of the regulation or order (or in the case of a price schedule, ninety days after the effective date thereof specified in section 206) in respect of which the protest is filed, whichever occurs later, the Administrator shall either grant or deny such protest in whole or in part, notice such protest for hearing, or provide an opportunity to present further evidence in connection therewith. In the event that the Administrator denies any such protest in whole or in part, he shall inform the protestant of the grounds upon which such decision is based, and of any economic data and other facts of which the Administrator has taken official notice.

(b) In the administration of this Act the Administrator may take official notice of economic data and other facts, including facts found by him as a result of action taken under section 202.

(c) Any proceedings under this section may be limited by the Administrator to the filing of affidavits, or other written evidence, and the filing of briefs.

REVIEW

Sec. 204. (a) Any person who is aggrieved by the denial or partial denial of his protest may, within thirty days after such denial, file a complaint with the Emergency Court of Appeals, created pursuant to subsection (c), specifying his objections and praying that the regulation, order, or price schedule protested be enjoined or set aside in whole or in part. A copy of such complaint shall forthwith be served on the Administrator, who shall certify and file with such court a transcript of such portions of the proceedings in connection with the protest as are material under the complaint. Such transcript shall include a statement setting forth, so far as practicable, the economic data and other facts of which the Administrator has taken official notice. Upon the filing of such complaint the court shall have exclusive jurisdiction to set aside such regulation, order, or price schedule, in whole or in part, to dismiss the complaint, or to remand the proceeding: Provided, That the regulation, order, or price schedule may be modified or rescinded by the Administrator at any time notwithstanding the pendency of such complaint. No objection to such regulation, order, or price schedule, and no evidence in support of any objection thereto, shall be considered by the court, unless such objection shall have been set forth by the complainant in the protest.
or such evidence shall be contained in the transcript. If application
is made to the court by either party for leave to introduce additional
evidence which was either offered to the Administrator and not
admitted, or which could not reasonably have been offered to the
Administrator or included by the Administrator in such proceedings,
and the court determines that such evidence should be admitted, the
court shall order the evidence to be presented to the Administrator.
The Administrator shall promptly receive the same, and such other
evidence as he deems necessary or proper, and thereupon he shall
certify and file with the court a transcript thereof and any modifica-
tion made in the regulation, order, or price schedule as a result
thereof; except that on request by the Administrator, any such
evidence shall be presented directly to the court.

(b) No such regulation, order, or price schedule shall be enjoined
or set aside, in whole or in part, unless the complainant establishes to
the satisfaction of the court that the regulation, order, or price
schedule is not in accordance with law, or is arbitrary or capricious.
The effectiveness of a judgment of the court enjoining or setting
aside, in whole or in part, any such regulation, order, or price schedule
shall be postponed until the expiration of thirty days from the entry
thereof, except that if a petition for a writ of certiorari is filed with
the Supreme Court under subsection (d) within such thirty days,
the effectiveness of such judgment shall be postponed until an order of
the Supreme Court denying such petition becomes final, or until other
final disposition of the case by the Supreme Court.

(c) There is hereby created a court of the United States to be
known as the Emergency Court of Appeals, which shall consist of
three or more judges to be designated by the Chief Justice of the
United States from judges of the United States district courts and
circuit courts of appeals. The Chief Justice of the United States
shall designate one of such judges as chief judge of the Emergency
Court of Appeals, and may, from time to time, designate additional
judges for such court and revoke previous designations. The chief
judge may, from time to time, divide the court into divisions of three
or more members, and any such division may render judgment as
the judgment of the court. The court shall have the powers of a
district court with respect to the jurisdiction conferred on it by this
Act; except that the court shall not have power to issue any tem-
porary restraining order or interlocutory decree staying or restrain-
ing, in whole or in part, the effectiveness of any regulation or order
issued under section 2 or any price schedule effective in accordance
with the provisions of section 206. The court shall exercise its
powers and prescribe rules governing its procedure in such manner
as to expedite the determination of cases of which it has jurisdiction
under this Act. The court may fix and establish a table of costs and
fees to be approved by the Supreme Court of the United States, but
the costs and fees so fixed shall not exceed with respect to any item
the costs and fees charged in the Supreme Court of the United
States. The court shall have a seal, hold sessions at such places as
it may specify, and appoint a clerk and such other employees as it
deems necessary or proper.

(d) Within thirty days after entry of a judgment or order, inter-
locutory or final, by the Emergency Court of Appeals, a petition for
a writ of certiorari may be filed in the Supreme Court of the United
States, and thereupon the judgment or order shall be subject to review
by the Supreme Court in the same manner as a judgment of a circuit
court of appeals as provided in section 240 of the Judicial Code, as
Court shall advance on the docket and expedite the disposition of all
causes filed therein pursuant to this subsection. The Emergency Court of Appeals, and the Supreme Court upon review of judgments and orders of the Emergency Court of Appeals, shall have exclusive jurisdiction to determine the validity of any regulation or order issued under section 2, of any price schedule effective in accordance with the provisions of section 206, and of any provision of any such regulation, order, or price schedule. Except as provided in this section, no court, Federal, State, or Territorial, shall have jurisdiction or power to consider the validity of any such regulation, order, or price schedule, or to stay, restrain, enjoin, or set aside, in whole or in part, any provision of this Act authorizing the issuance of such regulations or orders, or making effective any such price schedule, or any provision of any such regulation, order, or price schedule, or to restrain or enjoin the enforcement of any such provision.

ENFORCEMENT

SEC. 205. (a) Whenever in the judgment of the Administrator any person has engaged or is about to engage in any acts or practices which constitute or will constitute a violation of any provision of section 4 of this Act, he may make application to the appropriate court for an order enjoining such acts or practices, or for an order enforcing compliance with such provision, and upon a showing by the Administrator that such person has engaged or is about to engage in any such acts or practices a permanent or temporary injunction, restraining order, or other order shall be granted without bond.

(b) Any person who willfully violates any provision of section 4 of this Act, and any person who makes any statement or entry false in any material respect in any document or report required to be kept or filed under section 2 or section 202, shall, upon conviction thereof, be subject to a fine of not more than $5,000, or to imprisonment for not more than two years in the case of a violation of section 4 (c) and for not more than one year in all other cases, or to both such fine and imprisonment. Whenever the Administrator has reason to believe that any person is liable to punishment under this subsection, he may certify the facts to the Attorney General, who may, in his discretion, cause appropriate proceedings to be brought.

(c) The district courts shall have jurisdiction of criminal proceedings for violations of section 4 of this Act, and, concurrently with State and Territorial courts, of all other proceedings under section 205 of this Act. Such criminal proceedings may be brought in any district in which any part of any act or transaction constituting the violation occurred. Except as provided in section 205 (f) (2), such other proceedings may be brought in any district in which any part of any act or transaction constituting the violation occurred, and may also be brought in the district in which the defendant resides or transacts business, and process in such cases may be served in any district wherein the defendant resides or transacts business or wherever the defendant may be found. Any such court shall advance on the docket and expedite the disposition of any criminal or other proceedings brought before it under this section. No costs shall be assessed against the Administrator or the United States Government in any proceeding under this Act.

(d) No person shall be held liable for damages or penalties in any Federal, State, or Territorial court, on any grounds for or in respect of anything done or omitted to be done in good faith pursuant to any provision of this Act or any regulation, order, price schedule, requirement, or agreement thereunder, or under any price schedule of the Administrator of the Office of Price Administration or of the
Administrator of the Office of Price Administration and Civilian Supply, notwithstanding that subsequently such provision, regulation, order, price schedule, requirement, or agreement may be modified, rescinded, or determined to be invalid. In any suit or action wherein a party relies for ground of relief or defense upon this Act or any regulation, order, price schedule, requirement, or agreement thereunder, the court having jurisdiction of such suit or action shall certify such fact to the Administrator. The Administrator may intervene in any such suit or action.

(e) If any person selling a commodity violates a regulation, order, or price schedule prescribing a maximum price or maximum prices, the person who buys such commodity for use or consumption other than in the course of trade or business may bring an action either for $50 or for treble the amount by which the consideration exceeded the applicable maximum price, whichever is the greater, plus reasonable attorney’s fees and costs as determined by the court. For the purposes of this section the payment or receipt of rent for defense-area housing accommodations shall be deemed the buying or selling of a commodity, as the case may be. If any person selling a commodity violates a regulation, order, or price schedule prescribing a maximum price or maximum prices, and the buyer is not entitled to bring suit or action under this subsection, the Administrator may bring such action under this subsection on behalf of the United States. Any suit or action under this subsection may be brought in any court of competent jurisdiction, and shall be instituted within one year after delivery is completed or rent is paid. The provisions of this subsection shall not take effect until after the expiration of six months from the date of enactment of this Act.

(f) (1) Whenever in the judgment of the Administrator such action is necessary or proper in order to effectuate the purposes of this Act and to assure compliance with and provide for the effective enforcement of any regulation or order issued or which may be issued under section 2, or of any price schedule effective in accordance with the provisions of section 206, he may by regulation or order issue to or require of any person or persons subject to any regulation or order issued under section 2, or subject to any such price schedule, a license as a condition of selling any commodity or commodities with respect to which such regulation, order, or price schedule is applicable. It shall not be necessary for the Administrator to issue a separate license for each commodity or for each regulation, order, or price schedule with respect to which a license is required. No such license shall contain any provision which could not be prescribed by regulation, order, or requirement under section 2 or section 202; Provided, That no such license may be required as a condition of selling or distributing (except as waste or scrap) newspapers, periodicals, books, or other printed or written material, or motion pictures, or as a condition of selling radio time; Provided further, That no license may be required of any farmer as a condition of selling any agricultural commodity produced by him, and no license may be required of any fisherman as a condition of selling any fishery commodity caught or taken by him; Provided further, That in any case in which such a license is required of any person, the Administrator shall not have power to deny to such person a license to sell any commodity or commodities, unless such person already has such a license to sell such commodity or commodities, or unless there is in effect under paragraph (2) of this subsection with respect to such person an order of suspension of a previous license to the extent that such previous license authorized such person to sell such commodity or commodities.
(2) Whenever in the judgment of the Administrator a person has violated any of the provisions of a license issued under this subsection, or has violated any of the provisions of any regulation, order, or requirement under section 2 or section 202(b), or any of the provisions of any price schedule effective in accordance with the provisions of section 206, which is applicable to such person, a warning notice shall be sent by registered mail to such person. If the Administrator has reason to believe that such person has again violated any of the provisions of such license, regulation, order, price schedule, or requirement after receipt of such warning notice, the Administrator may petition any State or Territorial court of competent jurisdiction, or a district court subject to the limitations hereinafter provided, for an order suspending the license of such person for any period of not more than twelve months. If any such court finds that such person has violated any of the provisions of such license, regulation, order, price schedule, or requirement with respect to which a regulation or order issued under section 2, or a price schedule effective in accordance with the provisions of section 206, is applicable; but no such suspension shall be for a period of more than twelve months. For the purposes of this subsection, any such proceedings for the suspension of a license may be brought in a district court if the licensee is doing business in more than one State, or if his gross sales exceed $100,000 per annum. Within thirty days after the entry of the judgment or order of any court either suspending a license, or dismissing or denying in whole or in part the Administrator’s petition for suspension, an appeal may be taken from such judgment or order in like manner as an appeal may be taken in other cases from a judgment or order of a State, Territorial, or district court, as the case may be. Upon good cause shown, any such order of suspension may be stayed by the appropriate court or any judge thereof in accordance with the applicable practice; and upon written stipulation of the parties to the proceeding for suspension, approved by the trial court, any such order of suspension may be modified, and the license which has been suspended may be restored, upon such terms and conditions as such court shall find reasonable. Any such order of suspension shall be affirmed by the appropriate appellate court if, under the applicable rules of law, the evidence in the record supports a finding that there has been a violation of any provision of such license, regulation, order, price schedule, or requirement after receipt of such warning notice. No proceedings for suspension of a license, and no such suspension, shall confer any immunity from any other provision of this Act.

SAVING PROVISIONS

Sec. 206. Any price schedule establishing a maximum price or maximum prices, issued by the Administrator of the Office of Price Administration or the Administrator of the Office of Price Administration and Civilian Supply, prior to the date upon which the Administrator provided for by section 201 of this Act takes office, shall, from such date, have the same effect as if issued under section 2 of this Act until such price schedule is superseded by action taken pursuant to such section 2. Such price schedules shall be consistent with the standards contained in section 2 and the limitations imposed or authorized thereunder.
contains in section 3 of this Act, and shall be subject to protest and review as provided in section 203 and section 204 of this Act. All such price schedules shall be reprinted in the Federal Register within ten days after the date upon which such Administrator takes office.

TITLE III—MISCELLANEOUS

QUARTERLY REPORT

Sec. 301. The Administrator from time to time, but not less frequently than once every ninety days, shall transmit to the Congress a report of operations under this Act. If the Senate or the House of Representatives is not in session, such reports shall be transmitted to the Secretary of the Senate, or the Clerk of the House of Representatives, as the case may be.

DEFINITIONS

Sec. 302. As used in this Act—

(a) The term "sale" includes sales, dispositions, exchanges, leases, and other transfers, and contracts and offers to do any of the foregoing. The terms "sell", "selling", "seller", "buy", and "buyer", shall be construed accordingly.

(b) The term "price" means the consideration demanded or received in connection with the sale of a commodity.

(c) The term "commodity" means commodities, articles, products, and materials (except materials furnished for publication by any press association or feature service, books, magazines, motion pictures, periodicals and newspapers, other than as waste or scrap), and it also includes services rendered otherwise than as an employee in connection with the processing, distribution, storage, installation, repair, or negotiation of purchases or sales of a commodity, or in connection with the operation of any service establishment for the servicing of a commodity: Provided, That nothing in this Act shall be construed to authorize the regulation of (1) compensation paid by an employer to any of his employees, or (2) rates charged by any common carrier or other public utility, or (3) rates charged by any person engaged in the business of selling or underwriting insurance, or (4) rates charged by any person engaged in the business of operating or publishing a newspaper, periodical, or magazine, or operating a radio-broadcasting station, a motion-picture or other theater enterprise, or outdoor advertising facilities, or (5) rates charged for any professional services.

(d) The term "defense-rental area" means the District of Columbia and any area designated by the Administrator as an area where defense activities have resulted or threaten to result in an increase in the rents for housing accommodations inconsistent with the purposes of this Act.

(e) The term "defense-area housing accommodations" means housing accommodations within any defense-rental area.

(f) The term "housing accommodations" means any building, structure, or part thereof, or land appurtenant thereto, or any other real or personal property rented or offered for rent for living or dwelling purposes (including houses, apartments, hotels, rooming or boarding house accommodations, and other properties used for living or dwelling purposes) together with all privileges, services, furnishings, furniture, and facilities connected with the use or occupancy of such property.

(g) The term "rent" means the consideration demanded or received in connection with the use or occupancy or the transfer of a lease of any housing accommodations.
(h) The term "person" includes an individual, corporation, partnership, association, or any other organized group of persons, or legal successor or representative of any of the foregoing, and includes the United States or any agency thereof, or any other government, or any of its political subdivisions, or any agency of any of the foregoing: Provided, That no punishment provided by this Act shall apply to the United States, or to any such government, political subdivision, or agency.

(i) The term "maximum price", as applied to prices of commodities means the maximum lawful price for such commodities, and the term "maximum rent" means the maximum lawful rent for the use of defense-area housing accommodations. Maximum prices and maximum rents may be formulated, as the case may be, in terms of prices, rents, margins, commissions, fees, and other charges, and allowances.

(j) The term "documents" includes records, books, accounts, correspondence, memoranda, and other documents, and drafts and copies of any of the foregoing.

(k) The term "district court" means any district court of the United States, and the United States Court for any Territory or other place subject to the jurisdiction of the United States; and the term "circuit courts of appeals" includes the United States Court of Appeals for the District of Columbia.

SEPARABILITY

Sec. 303. If any provision of this Act or the application of such provision to any person or circumstances shall be held invalid, the validity of the remainder of the Act and the applicability of such provision to other persons or circumstances shall not be affected thereby.

APPROPRIATIONS AUTHORIZED

Sec. 304. There are authorized to be appropriated such sums as may be necessary to carry out the provisions and purposes of this Act.

APPLICATION OF EXISTING LAW

Sec. 305. No provision of law in force on the date of enactment of this Act shall be construed to authorize any action inconsistent with the provisions and purposes of this Act.

SHORT TITLE

Sec. 306. This Act may be cited as the "Emergency Price Control Act of 1942".

Approved, January 30, 1942.
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mental to, and merged with, the appropriations under the same heads in the Military Appropriation Act, 1942, including the objects and subject to the limitations and conditions specified under those heads, respectively, in such Act, as follows:

OFFICE OF THE SECRETARY OF WAR

Expediting production: For expediting production of equipment and supplies for national defense, $933,000,000: Provided, That the third proviso under the head "Expediting Production" in the Military Appropriation Act, 1942, as amended by the Act of July 16, 1941 (Public Law 170, Seventy-seventh Congress), is repealed and shall not apply to any unexpended balances under this head nor to the funds herein appropriated.

SIGNAL CORPS

Signal Service of the Army: For Signal Service of the Army, $680,242,150.

AIR CORPS

Air Corps, Army: For Air Corps, Army, $9,041,373,090.

ORDNANCE DEPARTMENT

Ordnance Service and Supplies, Army: For Ordnance Service and Supplies, Army, $1,547,948,529.

CHEMICAL WARFARE SERVICE


DEFENSE AID

Sec. 102. Whenever the President deems it to be in the interest of national defense, he may authorize the Secretary of War to sell, transfer title to, exchange, lease, lend, or otherwise dispose of, to the government of any country whose defense the President deems vital to the defense of the United States, any defense article procured from funds appropriated in this title, in accordance with the provisions of the Act of March 11, 1941 (Public Law 11): Provided, That the total value of articles disposed of under this authority shall not exceed $4,000,000,000.

Sec. 103. This title may be cited as "Title IV, Military Appropriation Act, 1942".

TITLE II—GENERAL APPROPRIATIONS

INDEPENDENT AGENCIES

TENNESSEE VALLEY AUTHORITY

Tennessee Valley Authority Fund: For an additional amount for the Tennessee Valley Authority fund, fiscal year 1942, for (1) the construction of a hydroelectric project on the French Broad River near Dandridge, Tennessee, (2) the purchase or building of transmission facilities needed to connect this project to the existing transmission system of the Authority, and (3) the acquisition of land necessary for and the relocation of highways in connection with the accomplishment of the above project; $30,000,000, to be available for the administrative objects of expenditure and subject to the
conditions specified under this heading in the Independent Offices Appropriations Act, 1942.

DEPARTMENT OF STATE

Transportation, Foreign Service: For an additional amount for Transportation, Foreign Service, fiscal year 1942, including the objects specified under this head in the Department of State Appropriation Act, 1942, $800,000.

TITLE III—GENERAL PROVISIONS

SEC. 301. No part of any appropriation contained in this Act shall be used to pay the salary or wages of any person who advocates, or who is a member of an organization that advocates, the overthrow of the Government of the United States by force or violence: Provided, That for the purposes hereof an affidavit shall be considered prima facie evidence that the person making the affidavit does not advocate, and is not a member of an organization that advocates, the overthrow of the Government of the United States by force or violence: Provided further, That any person who advocates, or who is a member of an organization that advocates, the overthrow of the Government of the United States by force or violence and accepts employment the salary or wages for which are paid from any appropriation in this Act shall be guilty of a felony and, upon conviction, shall be fined not more than $1,000 or imprisoned for not more than one year, or both: Provided further, That the above penalty clause shall be in addition to, and not in substitution for, any other provisions of existing law.

SEC. 302. This Act may be cited as the “Fourth Supplemental National Defense Appropriation Act, 1942”.

Approved, January 30, 1942.

[CHAPTER 28]

AN ACT

To authorize the Library of Congress Trust Fund Board to allocate one-half of the income from certain property to the Smithsonian Institution.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the Library of Congress Trust Fund Board is authorized to allocate to the Smithsonian Institution one-half of the net income derived after June 30, 1941, from the rental of the property located at Sixteenth and I Streets Northwest, Washington, District of Columbia, conveyed by Annie-May Hegeman to the Board by deed of December 20, 1938.

Approved, January 30, 1942.

[CHAPTER 29]

AN ACT

To amend section 3 of the Subsistence Expense Act of 1926, as amended.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That section 3 of the Subsistence Expense Act of 1926 (44 Stat. 688), as amended by the Act of June 30, 1932 (47 Stat. 405), is hereby further amended to read as follows:

“Sec. 3. Civilian officers and employees of the departments and establishments, while traveling on official business and away from their designated posts of duty, shall be allowed, in lieu of their
actual expenses for subsistence and all fees or tips to porters and stewards, a per diem allowance to be prescribed by the heads of the departments and establishments concerned at a rate not to exceed $6 within the limits of the continental United States, and not to exceed an average of $7 beyond the limits of the continental United States."

Approved, January 30, 1942.

[CHAPTER 31]  
AN ACT  
To authorize the sale, exchange, or other disposition of certain securities held by the Secretary of the Treasury.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That with respect to any bonds, notes, or other securities of counties and municipalities acquired by the Reconstruction Finance Corporation under the provisions of the Emergency Relief and Construction Act of 1932, approved July 21, 1932 (47 Stat. 709), and transferred to the Secretary of the Treasury under the provisions of section 1 of the Act of February 24, 1938 (52 Stat. 79; U. S. C., Supp. V, title 15, sec. 611a), and any bonds, notes, or other securities acquired under the provisions of this Act, the Secretary of the Treasury is hereby authorized to sell, exchange, or otherwise dispose of, any such bonds, notes, or other securities, or to enter into arrangements for the extension of the maturity thereof, in such manner, in such amounts, at such prices, for cash, securities, or other property, or any combination thereof, and upon such terms and conditions as he may deem advisable and in the public interest.

Approved, January 31, 1942.

[CHAPTER 30]  
AN ACT  
To authorize the sale, exchange, or other disposition of certain securities held by the Secretary of Treasury.

January 31, 1942  
[Public Law 425]  
AN ACT  
To provide for regulating, inspecting, cleaning, and, when necessary, disinfecting railway cars, other vehicles, and other materials entering the United States from Mexico.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That to prevent the introduction of insect pests and plant diseases the Secretary of Agriculture is authorized and directed to promulgate such rules and regulations as he may deem necessary to regulate the entry into the United States from Mexico of railway cars and other vehicles and freight, express, baggage, and other materials which may carry such pests and to provide for the inspection, cleaning, and, when necessary, disinfection of such vehicles and materials; to carry out the activities required to accomplish this purpose, the Secretary of Agriculture shall use such means as he may deem necessary, including construction and repair of buildings, plants, and equipment for fumigation and disinfection or cleaning of vehicles and materials; the cleaning and disinfection of vehicles or materials necessary to accomplish the purpose shall be carried out by and under the direction of authorized inspectors of the Department of Agriculture, and the Secretary of Agriculture shall make and collect such charge as will cover, as nearly as may be, the average cost of materials, facilities, and special labor used in performing such disinfection, and fees so collected shall be covered into the Treasury of the United States as miscellaneous receipts.

Approved, January 31, 1942.
AN ACT

To amend section 392 of the Agricultural Adjustment Act of 1938, as amended, so as to provide for separate appropriation accounts for administrative expenses of the Agricultural Adjustment Administration, so as to modify the 1 and 2 per centum limitations on administrative expenses and to provide over-all limitations in lieu thereof, and for other purposes.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That, effective for the fiscal year 1942 and subsequent fiscal years, section 392 of the Agricultural Adjustment Act of 1938, as amended, is amended as follows:

(a) Subsection (a) is amended to read as follows:

"(a) The Secretary is authorized and directed to make such expenditures as he deems necessary to carry out the provisions of this Act and sections 7 to 17, inclusive, of the Soil Conservation and Domestic Allotment Act, as amended, including personal services and rents in the District of Columbia and elsewhere; traveling expenses; supplies and equipment; lawbooks, books of reference, directories, periodicals, and newspapers; and the preparation and display of exhibits, including such displays at community, county, State, interstate, and international fairs within the United States. The Secretary of the Treasury is authorized and directed upon the request of the Secretary to establish one or more separate appropriation accounts into which there shall be transferred from the respective funds available for the purposes of the several Acts, in connection with which personnel or other facilities of the Agricultural Adjustment Administration are utilized, proportionate amounts estimated by the Secretary to be required by the Agricultural Adjustment Administration for administrative expenses in carrying out or cooperating in carrying out any of the provisions of the respective Acts."

(b) Subsection (b) is amended to read as follows:

"(b) In the administration of this title and sections 7 to 17, inclusive, of the Soil Conservation and Domestic Allotment Act, as amended, the aggregate amount expended in any fiscal year, beginning with the fiscal year ending June 30, 1942, for administrative expenses in the District of Columbia, including regional offices, and in the several States (not including the expenses of county and local committees) shall not exceed 3 per centum of the total amount available for such fiscal year for carrying out the purposes of this title and such Act. In the administration of section 32 of the Act entitled 'An Act to amend the Agricultural Adjustment Act, and for other purposes', approved August 24, 1935 (49 Stat. 774), as amended, and those sections of the Agricultural Adjustment Act (of 1933), as amended, which were reenacted and amended by the Agricultural Marketing Agreement Act of 1937, as amended, the aggregate amount expended in any fiscal year, beginning with the fiscal year ending June 30, 1942, for administrative expenses in the District of Columbia, including regional offices, and in the several States (not including the expenses of county and local committees) shall not exceed 4 per centum of the total amount available for such fiscal year for carrying out the purposes of said Acts. In the event any administrative expenses of any county or local committee are deducted in any fiscal year, beginning with the fiscal year ending June 30, 1939, from Soil Conservation Act payments, parity payments, or loans, each farmer receiving benefits under such provisions shall be apprised of the amount or percentage deducted from such payments."
benefit payment or loan on account of such administrative expenses. The names and addresses of the members and employees of any county or local committee, and the amount of such compensation received by each of them, shall be posted annually in a conspicuous place in the area within which they are employed."

Approved, January 31, 1942.

[CHAPTER 33] AN ACT

To amend the District of Columbia Revenue Act of 1939, and for other purposes.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That (a) section 2 (d) of title II of the District of Columbia Revenue Act of 1939 is amended to read as follows:

"(d) The following organizations shall be exempt from taxation under this title:

(1) Labor organizations;

(2) Fraternal beneficiary societies, orders, or associations, (A) operating under the lodge system or for the exclusive benefit of the members of a fraternity itself operating under the lodge system; and (B) providing for the payment of life, sick, accident, or other benefits to the members of such society, order, or association, or their dependents;

(3) Cemetery companies owned and operated exclusively for the benefit of their members or which are not operated for profit; and any corporation chartered solely for burial purposes as a cemetery corporation and not permitted by its charter to engage in any business not necessarily incident to that purpose, no part of the net earnings of which inures to the benefit of any private shareholder or individual;

(4) Corporations, and any community chest, fund, or foundation, organized and operated exclusively for religious, charitable, scientific, literary, or educational purposes, or for the prevention of cruelty to children or animals, no part of the net earnings of which inures to the benefit of any private shareholder or individual, and no substantial part of the activities of which is carrying on propaganda, or otherwise attempting to influence legislation;

(5) Business leagues, chambers of commerce, real-estate boards, or boards of trade, not organized for profit and no part of the net earnings of which inures to the benefit of any private shareholder or individual;

(6) Civic leagues or organizations not organized for profit but operated exclusively for the promotion of social welfare, or local associations of employees, the membership of which is limited to the employees of a designated person or persons in a particular municipality, and the net earnings of which are devoted exclusively to charitable, educational, or recreational purposes;

(7) Clubs organized and operated exclusively for pleasure, recreation, and other nonprofitable purposes, no part of the net earnings of which inures to the benefit of any private shareholder;

(8) Farmers' associations organized and operated on a cooperative basis exempt from income tax under sections 101 (12) and (13) of the Internal Revenue Code;

(9) Banks, insurance companies, building and loan associations, and companies, incorporated or otherwise, which guarantee

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 Posting of names of county, etc., personnel.

February 2, 1942

[H. R. 5591]

[Public Law 488]

District of Columbia Revenue Act of 1939, amendments.
53 Stat. 1088.
D.C. Code § 47-1502(d).
Organizations exempt from income tax.

53 Stat. 33, 34.

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[56 Stat. 230]
the fidelity of any individual or individuals, such as bonding
companies, which pay taxes on their gross earnings, premiums,
or gross receipts under existing laws of the District of Columbia;

"(10) Corporations organized for the exclusive purpose of
holding title to property, collecting income therefrom, and turn-
ing over the entire amount thereof, less expenses, to an organiza-
tion which itself is exempt from the tax imposed by this title;

"(11) Corporations organized under Act of Congress, if such
corporations are instrumentalities of the United States and if,
under such Act, as amended and supplemented, such corporations
are exempt from Federal income taxes;

"(12) Voluntary employees' beneficiary associations providing
for the payment of life, sick, accident, or other benefits to the
members of such association or their dependents, if (A) no part
of their net earnings inures (other than through such payments)
to the benefit of any private shareholder or individual, and (B)
85 per centum or more of the income consists of amounts col-
clected from members for the sole purpose of making such pay-
ments and meeting expenses;

"(13) Voluntary employees' beneficiary associations providing
for the payment of life, sick, accident, or other benefits to the
members of such association or their dependents or their design-
ated beneficiaries, if (A) admission to membership in such asso-
ciation is limited to individuals who are officers or employees of
the United States Government, and (B) no part of the net earn-
ings of such association inures (other than through such pay-
ments) to the benefit of any private shareholder or individual."

(b) Section 4 (a) of title II of said Act is amended by striking
out the words "Or INDIVIDUALS" appearing in line 1 and inserting in
lieu thereof the word "DEFINITION."

(c) Paragraph 5 of section 5 (a) of title II of said Act is amended
to read as follows:

"(5) LOSSES IN TRANSACTIONS FOR
PROFIT.—Losses sustained
during the taxable year and not compensated for by insurance
or otherwise, if incurred in any transaction entered into for
profit, which profit would be subject to taxation under this title,
though not connected with the trade or business."

(d) Section 15 (a) of title II of said Act is amended by striking
out the words "under oath" in line 2 thereof.

(e) Section 16 of title II of said Act is amended to read as follows:

"Sec. 16. Every corporation not expressly exempt from the tax
imposed by this title shall make a return which shall state specifically
the items of its gross income and the deductions and credits allowed
by this title, and such other information for the purpose of carrying
out the provisions of this title as the Commissioners may by regula-
tions prescribe. The return shall be sworn to by the president, vice
president, or other principal officer, and by the treasurer, assistant
treasurer, or chief accounting officer. In cases where receivers,
trustees in bankruptcy, or assignees are operating the property or
business of corporations, such receivers, trustees, or assignees shall
make returns for such corporations in the same manner and form as
corporations are required to make returns. Any tax due on the basis
of such returns made by receivers, trustees, or assignees shall be
collected in the same manner as if collected from the corporation of
whose business or property they have custody and control."

(g) Section 19 of title II of said Act is amended by striking out
the last sentence thereof.
(h) Section 23 (a) of title II of said Act is amended by striking out paragraphs "(4)" and "(5)" thereof and inserting in lieu thereof the following:

"(4) Every estate the net income of which for the taxable year is $1,000 or over;

"(5) Every trust the net income of which for the taxable year is $100 or over;

"(6) Every estate or trust the gross income of which for the taxable year is $5,000 or over, regardless of the amount of the net income."

(i) Section 24 of title II of said Act is amended by adding after subsection (h) thereof the following new subsection:

"(i) Credits against net income.—There shall be allowed to an estate the same personal exemption as is allowed to a single person under section 9 (a), and a trust shall be allowed a credit of $100 against net income."

(j) Section 26 (b) of title II of said Act is amended to read as follows:

"(b) Extension of time for payments.—At the request of the taxpayer the assessor may extend the time for payment by the taxpayer of the amount determined as the tax for a period not to exceed six months from the date prescribed for the payment of the tax or an installment thereof: Provided, however, That where the time for filing a return is extended for a period exceeding six months under the provisions of section 19, the assessor may extend the time for payment of the tax, or the first installment thereof, to the same date to which he has extended the time for filing the return. In such case the amount in respect to which the extension is granted shall be paid on or before the date of the expiration of the period of the extension.

(k) Section 38 of title II of said Act is amended by adding thereto the following new subsection:

"(b) If extension granted for payment of deficiency.—If the time for payment of any part of a deficiency is extended, there shall be collected, as a part of the tax, interest on the part of the deficiency the time for payment of which is so extended at the rate of 1 per centum per month for the period of the extension. If a part of the deficiency the time for payment of which is so extended is not paid in full, together with all penalties and interest due thereon, prior to the expiration of the period of the extension, then interest at the rate of 1 per centum per month shall be added and collected on such unpaid amount from the date of the expiration of the period of the extension until it is paid."

(l) Section 41 of title II of said Act is amended by striking out "section 26 (c)" in line 3 thereof and inserting in lieu thereof "section 26 (b)".

(m) Section 42 (a) of title II of said Act is amended to read as follows:

"SEC. 42. (a) Negligence.—Any person required under this title to pay any tax, or required by law or regulations made under authority thereof to make a return, keep any records, or supply information, who fails to pay such tax, to make such return, to keep such records, or supply such information, at the time or times required by law or regulations, or who makes a false or fraudulent return, shall, upon conviction thereof (in addition to other penalties provided by law), be fined not more than $300 for each and every such failure or violation, and each and every day that such failure continues shall constitute a separate and distinct offense. All prosecutions under this
subsection shall be brought in the police court of the District on
information by the corporation counsel or one of his assistants in the
name of the District."

(n) Paragraph 20 of section 43 of title II of said Act is amended
to read as follows:

"(20) The word "assessor" means the assessor of the District of
Columbia or his duly authorized representative or representatives."

(o) Title II of said Act is amended by adding the following new
section to be numbered "Sec. 44":

"Sec. 44. Information returns.—Every person subject to the juris-
diction of the District in whatever capacity acting, including receivers
or mortgagors of real or personal property, fiduciaries, partnerships,
and employers making payment of dividends, interest, rent, premiums,
annuities, compensations, remunerations, emoluments, or other
income to foreign corporations, shall render such returns thereof to
the assessor as may be prescribed by rules and regulations of the
Commissioners."

(p) Title II of said Act is amended by adding the following new
section to be numbered "Sec. 45":

"Sec. 45. Withholding of tax at source.—Whenever the Commis-
sioners shall deem it necessary in order to satisfy the District's claim
for income tax payable by any foreign corporation, they may, by rules
and regulations, require any person subject to the jurisdiction of the
District to withhold and pay to the collector of taxes an amount not
in excess of 5 per centum of all income payable by such person to a
foreign corporation. After such foreign corporation shall have filed
all returns required under this title, and the same shall have been
audited, the collector of taxes shall refund any overpayment to the
taxpayer."

(q) Title II of said Act is amended by adding the following new
section to be numbered "Sec. 46":

"Sec. 46. Licenses.—(a) Every corporation (except those expressly
exempt from the tax imposed by this title) engaging in or carrying
on any business, or receiving income from District of Columbia
sources, shall obtain a license so to do on or before the 1st day of
January of each year: Provided, That such license for the calendar
year 1942 may be obtained within sixty days after the approval of
this Act. Applications for licenses shall be upon forms prescribed
and furnished by the Commissioners, and each application shall be
accompanied by a fee of $10.

"(b) All licenses issued under this title shall be in effect for the
duration of the calendar year in which issued, unless revoked as
herein provided, and shall expire at midnight of the 31st day of
December of each year. No license may be transferred to any other
corporation.

"(c) All licenses granted under this title to corporations having an
office or place of business in the District must be conspicuously posted
in the office or on the premises of the licensee, and said license shall
be accessible at all times for inspection by the police or other officers
duly authorized to make such inspection.

"(d) Every corporation not having an office or place of business
in the District but which receives income from District sources or
engages in or carries on any business in the District by or through
an employee or agent shall procure the license provided by this title.
Every employee or agent of any such corporation shall carry either
the license or a certificate from the assessor that the license has been
obtained, which license or certificate shall be exhibited to the police
or other officers duly authorized to inspect the same. Such certificate
shall be in such form as the assessor shall determine, and shall be furnished, without charge, by the assessor, upon request. No employee or agent of a corporation not having an office or place of business within the District shall engage in or carry on any business in the District for or on behalf of such corporation unless such corporation shall have first obtained a license, as provided by this title.

"(e) The Commissioners may, after hearing, revoke any license issued hereunder for failure of the licensee to file a return or corrected return within the time required by this title, or to pay any installment of tax when due thereunder.

"(f) Licenses shall be renewed for the ensuing calendar year upon application as provided in subsection (a) of this section. No license shall be renewed if the taxpayer has failed or refused to pay any tax or installment thereof, or penalties thereon, imposed by this title: Provided, however, That the Commissioners, in their discretion, for cause shown, may, on such terms or conditions as they may determine or prescribe, waive the provisions of this subsection.

"(g) Any corporation receiving income from District sources or engaging in or carrying on any business in the District without first having obtained a license so to do, and any person engaging in or carrying on any business for or receiving income from District sources on behalf of a corporation not having a license so to do, shall, upon conviction thereof, be fined not more than $300 for each and every failure, refusal, or violation, and each and every day that such failure, refusal, or violation continues shall constitute a separate and distinct offense. All prosecutions under this subsection shall be brought in the police court of the District on information by the corporation counsel or any of his assistants in the name of the District.

"(h) The term ‘business’ as used in this section, shall include the carrying on or exercising for gain or economic benefit, either direct or indirect, any trade, business, or commercial activity in the District.”

(5) Title II of said Act is amended by adding the following new section to be numbered “Sec. 47”:

“SEC. 47. COMPENSATION FOR SERVICES RENDERED FOR A PERIOD OF FIVE YEARS OR MORE.—In the case of compensation (a) received for personal services rendered by an individual in his individual capacity, or as a member of a partnership, and covering a period of five calendar years or more from the beginning to the completion of such services, (b) paid (or not less than 95 per centum of which is paid only on completion of such services, and (c) required to be included in gross income of such individual for any taxable year beginning after December 31, 1939, the tax attributable to such compensation shall not be greater than the aggregate of the taxes attributable to such compensation had it been received in equal portions in each of the years included in such period.”

Sec. 2. The provisions of section 1 of this Act shall apply to the taxable year 1941, and succeeding taxable years, except that the provisions of subsection (q) thereof requiring licenses for corporations, and the provisions of subsection (e) thereof eliminating the requirement of payment of a fee for filing corporation returns shall become effective January 1, 1942.

Sec. 3. (a) Section 2, article II, of title V of the District of Columbia Revenue Act of 1937, as amended by title V of the District of Columbia Revenue Act of 1939, is amended to read as follows:

“Sec. 2. There shall be credited against and applied in reduction of the tax imposed by section 1 of this article the amount of any estate, inheritance, legacy, or succession tax lawfully imposed by any State or Territory of the United States, in respect of any property included in the gross estate for Federal estate tax purposes as pre-
scribed in title III of the Revenue Act of 1926, as amended, or as hereafter amended or reenacted: Provided, however, That only such taxes as are actually paid and which are proper allowances against the Federal estate tax may be applied as a credit against and in reduction of the tax imposed by section 1."

(b) Section 8, article II, of title V of the District of Columbia Revenue Act of 1937, as amended by title V of the District of Columbia Revenue Act of 1939, is amended by striking out "article IV" in line 8 thereof and inserting in lieu thereof "article III".

(c) Section 4, article III, of title V of the District of Columbia Revenue Act of 1937, as amended by title V of the District of Columbia Revenue Act of 1939, is amended to read as follows:

"SEC. 4. If the taxes imposed by this title are not paid when due, 1 per centum interest for each month or portion of a month from the date when the same were due until paid shall be added to the amount of said taxes and collected as a part of the same, and said taxes shall be collected by the collector of taxes in the manner provided by law for the collection of taxes due the District on personal property in force at the time of such collection: Provided, however, That where the time for payment of the tax imposed by this title is extended by the assessor or where the payment of the tax is lawfully suspended under the regulations for the administration of this title, or where the date for payment of any tax imposed by article II of this title is extended by the provisions of section 8 of article II of this title beyond seventeen months after the date of death of the decedent, interest shall be paid at the rate of 6 per centum per annum from the date on which the tax would otherwise be payable."

Approved, February 2, 1942.

[CHAPTER 34] AN ACT

To amend section 3 (a) of the Act entitled "An Act to authorize the Secretary of the Navy to proceed with the construction of certain public works, and for other purposes", approved June 2, 1939 (53 Stat. 800), so as to transfer the administration of the Naval Supply Depot, Oakland, to the Commandant, Twelfth Naval District.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That section 3 (a) of the Act entitled "An Act to authorize the Secretary of the Navy to proceed with the construction of certain public works, and for other purposes", approved June 2, 1939 (53 Stat. 800), is hereby amended by striking out the first proviso and inserting in lieu thereof the following: "Provided, That such land shall be used only as a naval supply depot and for no other purpose, and such depot shall be a part of the Naval Operating Base, San Francisco, and shall be so administered by the Commandant, Twelfth Naval District."

Approved, February 3, 1942.

[CHAPTER 35] AN ACT

To provide for performance of the duties of chiefs of bureau and the Judge Advocate General in the Navy Department, and the Major General Commandant of the Marine Corps, and for other purposes.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That during the absence, disability, or a temporary vacancy in the office of the chief of any bureau of the Navy Department or the Judge Advocate General of the Navy, when the assistant to such chief of bureau or the
Judge Advocate General is absent or disabled, the heads of the major divisions of such bureau or office shall, unless otherwise directed by the President, perform the duties of the chief of bureau or the Judge Advocate General, in such order as the Secretary of the Navy may direct.

Sec. 2. A line officer on the active list of the Marine Corps may be detailed as assistant to the Major General Commandant of the Marine Corps and shall, while so serving, receive the highest pay of his rank. Such assistant to the Major General Commandant, and then the line officers of the Marine Corps on duty at the headquarters of the Marine Corps in the order of seniority, shall, unless otherwise directed by the President, perform the duties of the Major General Commandant during his absence, disability, or in the event of a temporary vacancy in that office.

Approved, February 6, 1942.

[CHAPTER 36]  
AN ACT

To prohibit payment of money allowance for subsistence and rental to retired officers of the Navy or Marine Corps for any period when not employed on active duty.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That hereafter money allowances for subsistence and rental shall not accrue to any officer of the Navy or Marine Corps on the retired list for any period during which any such officer is not employed on active duty.

SEC. 2. All laws and parts of laws, insofar as they are in conflict with the provisions of this Act, are hereby repealed.

Approved, February 6, 1942.

[CHAPTER 37]  
AN ACT

To increase the period for which leases may be made of public lands granted to the State of Idaho for educational purposes by the Act of July 3, 1890.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That so much of section 5 of the Act entitled "An Act to provide for the admission of the State of Idaho into the Union" approved July 3, 1890, as reads "be leased for periods of not more than five years" is amended to read as follows: "be leased for periods of not more than ten years".

Approved, February 6, 1942.

[CHAPTER 38]  
AN ACT

Authorizing the Administrator of Veterans' Affairs to grant an easement in certain lands of the Veterans' Administration facility, Togus, Maine, to the State of Maine, for road-widening purposes.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the Administrator of Veterans' Affairs is authorized and directed to grant an easement to the State of Maine for road-widening purposes in certain lands of the Veterans' Administration facility, Togus, Maine, located in the city of Augusta, and the town of Chelsea, county of Kennebec, described as follows:

Beginning at a point in the northeasterly property line of the United States of America at the intersection of said property line with
the town line between the city of Augusta and the town of Chelsea, said point being in the center of the State highway leading from Augusta to Rockland, known as the Thomaston Road; thence easterly along said town line seventy-six feet, more or less, to a point fifty feet distant from the survey base line of said State highway, as shown on right-of-way map of State highway "P" dated June 1941; thence south thirty-three degrees thirty minutes east parallel to said survey base line five hundred and fifty feet, more or less, crossing the above-described town line between the city of Augusta and the town of Chelsea at six hundred and sixty-three feet, more or less; thence northwesterly on a curve to the right concentric with said survey base line seven hundred and three feet, more or less, the radius of said curve being eleven thousand five hundred nine and two-tenths feet and the central angle being three degrees thirty minutes; thence north thirty degrees no minutes west parallel to said survey base line two thousand nine hundred sixty-six and sixteen one-hundredths feet; thence north sixty degrees no minutes east fifty feet to a point in the northeasterly property line of the United States of America, said point being in the center of said State highway; thence southeasterly three thousand eight hundred and twenty-two feet, more or less, along said northeasterly property line to the point of beginning, containing seven and seventy-four one-hundredths acres, more or less.

The easement herein authorized to be granted shall be limited to the period of time the aforesaid lands are required and actually used for highway purposes, and when no longer so required and used, all interests herein authorized to be conveyed in said lands shall cease and determine.

Approved, February 6, 1942.
Highway; thence with the center line of Murfreesboro and Lebanon Highway (also the west line of the Veterans' Administration property), south four degrees west twenty-five feet to the point of beginning, being a rectangular strip twenty-five feet wide and three thousand six hundred and seventy-two and one-tenth feet long along the south line of the Veterans' Administration property, containing two and one-tenth acres, more or less. Above bearings are magnetic.

The easement herein authorized to be granted shall be limited to the period of time the aforesaid lands are required and actually used for highway purposes, and when no longer so required and used, all interests herein authorized to be conveyed in said lands shall cease and determine.

Approved, February 6, 1942.

[CHAPTER 40]  
AN ACT  
To authorize the attendance of personnel of the Army of the United States as students at educational institutions and other places.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That during the present war and notwithstanding other provisions of existing law, personnel of all components of the Army of the United States may be detailed as students at technical, professional, and other educational institutions, or as students, observers, or investigators at industrial plants, hospitals, and other places, with the restriction that not to exceed 2 per centum of the officers and 2 per centum of the enlisted men of the Army may be detailed to this duty at any one time, but otherwise under the same conditions as are now or may hereafter be prescribed by law for personnel of the Regular Army.

Approved, February 6, 1942.

[CHAPTER 41]  
JOINT RESOLUTION  
To amend section 124 of the Internal Revenue Code to simplify the procedure in connection with amortization of certain facilities.

Resolved by the Senate and House of Representatives of the United States of America in Congress assembled, That, effective as of October 8, 1940, section 124 (i), as amended, of the Internal Revenue Code, is hereby repealed.

Approved, February 6, 1942.

[CHAPTER 42]  
AN ACT  
To provide pay for officers in accordance with the rank and grade in which they were inducted and served in the land forces.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That persons inducted into the land forces of the United States, as a part of the National Guard of the United States under Public Resolution Numbered 96, approved August 27, 1940, in grades or ranks to which not entitled under laws and regulations in effect at the time of said induction or call, shall, notwithstanding an administrative determination to the contrary, be entitled to the pay and allowances of the rank or grade in which inducted or called for the period during which they in fact served in said erroneous rank or grade, to be paid out of the
appropriation available on the date of the enactment hereof for pay of the Army: *Provided,* That the Secretary of War determines that the induction or call of said persons in said erroneous grade or rank was without fault on the part of said persons so inducted or called.

**Sec. 2.** Payments heretofore erroneously made to such persons described in section 1 hereof are hereby ratified and validated and credit therefor shall be allowed by the Comptroller General of the United States in the accounts of disbursing officers making said payments: *Provided,* That any amounts collected from any person on account of payments which are herein validated shall be refunded to said person upon the presentation of a claim therefor to the Comptroller General of the United States who is authorized and directed to certify said claim to the Secretary of the Treasury for payment out of any funds available for pay of the Army.

Approved, February 6, 1942.

[CHAPTER 43]

**AN ACT**

To authorize the Secretary of the Navy to proceed with the construction of certain public works, and for other purposes.

*Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled,* That there is hereby authorized to be appropriated, out of any money in the Treasury not otherwise appropriated, $450,000,000 for the establishment or development of naval shore activities by the construction of such temporary or permanent public works as the Secretary of the Navy may consider necessary, including buildings, facilities, accessories, and services, with which shall be included the authority to acquire the necessary land: *Provided,* That contracts for construction may be entered into without regard to the provisions of section 3709, Revised Statutes.

**Sec. 2.** The limits of cost on the construction of quarters and housing on property owned by the United States fixed by this and all prior Acts shall not be construed to prohibit or exclude additional expenditures for utilities, services, and general improvements, including but not restricted to electricity, gas, water, sewage disposal, roads, walks, grading, and drainage.

**Sec. 3.** The Secretary of the Navy is authorized to utilize funds heretofore or hereafter appropriated for the construction of naval public works for the temporary relief of contractors and their employees for losses incurred as a direct result of enemy action.

**Sec. 4.** The Secretary of the Navy shall transmit to the Congress on or before January 10, 1943, a statement by projects of the obligations incurred pursuant to the authorization provided in this Act.

Approved, February 6, 1942.

[CHAPTER 44]

**AN ACT**

To provide for the adjustment of tobacco, wheat, and cotton-marketing quotas and acreage allotments in certain cases where farm land is acquired by the United States for defense purposes.

*Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled,* That section 313 of the Agricultural Adjustment Act of 1938 is hereby amended by adding at the end thereof the following new subsection:

"(h) Notwithstanding any other provision of this part 1, any person who owned a farm, which in 1940 or thereafter was acquired
by the United States for national-defense purposes, and who owns or acquires one or more other farms, shall, upon application to the local committee, be entitled to have an allotment for any one of such other farms owned by him for each of the five years succeeding the acquisition by the United States equal to the allotment which would have been made to such farm plus the allotment which would have been made to the farm acquired by the United States except for such acquisition: Provided, That such allotment shall not exceed 50 per centum of the acreage of cropland in the farm in the case of flue-cured tobacco, and 20 per centum of the acreage of cropland in the farm, in the case of kinds of tobacco other than flue-cured. Any farm for which the allotment has been determined under this subsection shall, after the end of such five years, have its allotment determined on the basis of past acreage of tobacco, land, labor, and equipment available for the production of tobacco, crop-rotation practices, and soil and other physical factors affecting the production of tobacco: Provided further, That the provisions of this subsection shall not be applicable so long as there is any penalty due and unpaid, or a failure to account for the disposition of tobacco produced on the farm acquired by the United States, or if the allotment next established for such farm would have been reduced because of the false or improper identification of tobacco produced on or marketed from such farm. Nothing in this subsection shall be construed as preventing the Secretary from operating any allotment pool from which allotments are made to share tenants or sharecroppers who move from farms acquired by the United States for national-defense purposes to other farms purchased and operated by such persons."

SEC. 2. Section 334 of the Agricultural Adjustment Act of 1938, as amended, is hereby further amended by adding at the end thereof the following new subsection:

"(d) Notwithstanding any other provision of this section, the allotments established, or which would have been established, for any farm acquired in 1940 or thereafter by the United States for national-defense purposes shall be placed in an allotment pool and shall be used only to establish allotments for other farms owned or acquired by the owner of the farm so acquired by the United States. The allotment so made for any farm, including a farm on which wheat has not been planted during any of the three marketing years preceding the marketing year in which the allotment is made, shall compare with the allotments established for farms in the same area which are similar except for the past acreage of wheat."

SEC. 3. Section 344 of the Agricultural Adjustment Act of 1938, as amended, is hereby further amended by adding the following new subsection:

"(j) Notwithstanding any other provision of this section, the allotment established, or which would have been established, for any farm acquired in 1940 or thereafter by the United States for national-defense purposes shall be placed in an allotment pool and shall be used only for establishing allotments for farms owned or acquired by the owner of the farm so acquired by the United States. The allotment so made for any farm, including a farm which was not used for cotton production during any of the three calendar years immediately preceding the year for which the allotment is made, shall compare with the allotments established for other farms in the same area which are similar except for the past acreage of cotton, taking into consideration the character and adaptability of soil and other physical facilities affecting the production of cotton. Allotments established pursuant
to this subsection shall not affect the allotments for other farms in the county and the acreage allotted to farms in the county shall be increased to the extent of such allotments."

Sec. 4. Section 8 (c) (2) of the Soil Conservation and Domestic Allotment Act, as amended, is hereby further amended by adding at the end thereof the following new sentences: "Notwithstanding any other provision of this section, the allotments established, or which would have been established, for any farm acquired in 1940 or thereafter by the United States for national-defense purposes shall be placed in an allotment pool and shall be used only to establish allotments for other farms owned or acquired by the owner of the farm so acquired by the United States. The allotments so made for any farm, including a farm on which wheat has not been planted during any of the three marketing years preceding the marketing year in which the allotment is made, shall compare with the allotments established for other farms in the same area which are similar except for the past acreage of wheat." Approved, February 6, 1942.

[CHAPTER 45]

AN ACT

To authorize the construction of certain naval vessels, and for other purposes,

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the Secretary of the Navy is hereby authorized to undertake the construction of one thousand seven hundred and ninety-nine minor combatant, auxiliary, and patrol vessels of various types, in addition to those heretofore authorized, for the United States Navy or for disposal in accordance with existing law.

Sec. 2. The Secretary of the Navy is hereby authorized to provide, at a cost not exceeding $750,000,000, essential equipment, facilities, and land at either private or public establishments, within the territorial limits of the United States, its Territories and possessions, for the construction of ships or portions thereof, and the production of ordnance material for the ships herein authorized.

Sec. 3. There is hereby authorized to be appropriated, out of any money in the Treasury not otherwise appropriated, such sums as may be necessary to effectuate the purposes of this Act.

Sec. 4. The Secretary of the Navy from time to time, but not less frequently than once every six months, shall transmit to the Congress a full report of all acquisitions of land effected under the authority of this or any subsequent Act.

Approved, February 6, 1942.

[CHAPTER 46]

AN ACT

Making appropriations for the Navy Department and the naval service for the fiscal year ending June 30, 1943, and additional appropriations therefor for the fiscal year ending June 30, 1942, and for other purposes.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the following sums are appropriated, out of any money in the Treasury not otherwise appropriated, for the Navy Department and the naval service...
for the fiscal year ending June 30, 1943, and additional appropriations therefor for the fiscal year ending June 30, 1942, namely:

TITLE I—APPROPRIATIONS, FISCAL YEAR 1943

NAVAL ESTABLISHMENT

Office of the Secretary

MISCELLANEOUS EXPENSES

For traveling expenses of civilian employees, including the travel of dependents of employees to and from navy yards or stations outside the continental limits of the United States, and for the expenses of attendance, at home and abroad, upon meetings of technical, professional, scientific, and other similar organizations when, in the judgment of the Secretary of the Navy, such attendance would be of benefit in the conduct of the work of the Navy Department; for the part-time or intermittent employment in the District of Columbia or elsewhere of such experts and at such rates of compensation as may be contracted for by and in the discretion of the Secretary of the Navy; expenses of courts martial, purchase of law and reference books, expenses of prisoners and prisons, courts of inquiry, boards of investigation, examining boards, clerical assistance; witnesses' fees and traveling expenses; for promoting accident prevention and safety in shore establishments of the Navy, to be expended in the discretion of the Secretary of the Navy; newspapers and periodicals for the naval service; all advertising of the Navy Department and its bureaus (except advertising for recruits for the Bureau of Navigation); costs of suits; relief of vessels in distress; recovery of valuables from shipwrecks; maintenance of attachés and others abroad, including office rental and pay of employees, and not to exceed $800 for any one person for allowances for living quarters, including heat, fuel, and light, as authorized by the Act approved June 26, 1930 (5 U. S. C. 118a); for contingencies for the Director of Naval Intelligence, to be expended in his discretion, not to exceed $2,000; the collection and classification of information; telephone, telegraph, and teletype rentals and tolls, telegrams, radiograms, and cablegrams; postage, foreign and domestic, and post-office box rentals; necessary expenses for interned persons and prisoners of war under the jurisdiction of the Navy Department, including funeral expenses for such interned persons or prisoners of war as may die while under such jurisdiction; payment of claims for damages as provided in the Act making appropriations for the naval service for the fiscal year 1920, approved July 11, 1919 (34 U. S. C. 600); services of employees assigned to group IV (b) and those performing similar services carried under native and alien schedules in the Schedule of Wages for Civil Employees in the field service of the Navy Department; necessary expenses for the maintenance and operation of a security inspection force (including personal services in the District of Columbia or elsewhere, by contract or otherwise, without regard to section 3709, Revised Statutes, or the civil service or classification laws); and other necessary and incidental expenses; in all, $13,409,915.

Provided, That no part of this or any other appropriation for the Navy Department or the Naval Establishment for the fiscal year 1943, or of funds allotted to the Navy Department, shall be available for any additional positions in the District of Columbia or elsewhere at rates of compensation in excess of $5,000 per annum, either on
a per diem or per annum basis, except in pursuance of specific authorization contained in this title or hereafter granted: Provided further, That no part of this or any other appropriation for the Navy Department or the Naval Establishment for the fiscal year 1943, or of funds allotted to the Navy Department, shall be available for the employment of a greater number than fifteen thousand civilian officers and employees in the Navy Department proper, at Washington, except in pursuance of specific appropriations as to numbers hereafter provided.

CONTINGENT, NAVY

For all emergencies and extraordinary expenses, exclusive of personal services, in the Navy Department or any of its subordinate bureaus or offices at Washington, District of Columbia, arising at home or abroad, but impossible to be anticipated or classified, to be expended on the approval and authority of the Secretary of the Navy, and for such purposes as he may deem proper, and his determination thereon shall be final and conclusive upon the accounting officers of the Government, and for examination of estimates for appropriations and of naval activities in the field for any branch of the naval service, $175,000, of which $2,500 shall be available immediately.

CARE OF LEPERS, AND SO FORTH, ISLAND OF GUAM

Naval station, Island of Guam: For maintenance and care of lepers, special patients, and for other purposes, including cost of transfer of lepers from Guam to the island of Culion, in the Philippines, and their maintenance, $24,450; for educational purposes, $15,000; in all, $39,450.

NAVAL RESEARCH LABORATORY

For laboratory and research work and other necessary work of the Naval Research Laboratory for the benefit of the naval service, including services of employees assigned to group IV (b) and those performing similar services carried under native and alien schedules in the Schedule of Wages for Civil Employees in the Field Service of the Navy Department, operation and maintenance of a laboratory, additions to equipment necessary properly to carry on work in hand, maintenance of buildings and grounds, temporary employment of such scientific and technical civilian assistants as may become necessary at rates of pay not exceeding $25 per diem for any person so employed, and subscriptions to technical periodicals, to be expended under the direction of the Secretary of the Navy, $1,798,653: Provided, That the compensation of the position of senior head physicist shall be at the rate of $8,000 per annum so long as such position is held by the present incumbent.

OPERATION AND CONSERVATION OF NAVAL PETROLEUM RESERVES

To enable the Secretary of the Navy to carry out the provisions contained in the Act approved June 4, 1920, as amended (34 U. S. C., Supp. IV, 524), requiring him to conserve, develop, use, and operate the naval petroleum reserves, $71,755, of which amount not to exceed $23,000 shall be available for employees assigned to group IV (b) and those performing similar services carried under native and alien schedules in the Schedule of Wages for Civil Employees in the Field Service of the Navy Department: Provided, That out of any sums appropriated for naval purposes by this Act, any portion thereof, not to exceed $10,000,000, shall be available to enable the Secretary of the Navy to protect Naval Petroleum Reserve Numbered 1, estab-
lished by Executive order of September 2, 1912, pursuant to the Act of June 25, 1910 (43 U. S. C. 141-143), by drilling wells and performing any work incident thereto, of which amount not to exceed $100,000 shall be available for employees assigned to group IV (b) and those performing similar services carried under native and alien schedules in the Schedule of Wages for Civil Employees in the Field Service of the Navy Department: Provided further, That no part of the sum made available for the protection of this property shall be expended if satisfactory agreement or agreements can be made with owners of land within or adjoining said Reserve Numbered 1 not to drill wells for the purpose of producing oil or gas.

**NAVAL PRISON FARMS AND PRISON PERSONNEL**

For the operation, maintenance, and improvement of naval prison farms and for the welfare, recreation, and education of prison personnel, to be expended under regulations as the Secretary of the Navy may prescribe, $12,000: Provided, That expenditures hereunder shall not exceed the aggregate receipts covered into the Treasury in accordance with section 4 of the Permanent Appropriation Repeal Act, 1934.

**BUREAU OF NAVIGATION**

**TRAINING, EDUCATION, AND WELFARE, NAVY**

Naval War College: For maintenance and operation, including services of employees assigned to group IV (b) and those performing similar services carried under native and alien schedules in the Schedule of Wages for Civil Employees in the Field Service of the Navy Department, repairs, improvements, and care of grounds; services of a professor of international law, $2,000; services of lecturers, $2,000; and other civilian services; library expenses, including the purchase, binding, and repair of books and periodicals and subscriptions to newspapers and periodicals; and including contingencies of the president of the Naval War College, to be expended in his discretion, not exceeding $1,000; and for other necessary expenses, $130,180;

Naval training stations: For maintenance, operation, and other necessary expenses, including services of employees assigned to group IV (b) and those performing similar services carried under native and alien schedules in the Schedule of Wages for Civil Employees in the Field Service of the Navy Department, repairs, improvements, and care of grounds of the naval training stations which follow:

- San Diego, California, $2,250,125;
- Newport, Rhode Island, $1,680,295;
- Great Lakes, Illinois, $3,030,530;
- Norfolk, Virginia, $738,015;

Fleet training: For trophies and badges for excellence in gunnery, target practice, communication, engineering exercises, and for economy in fuel consumption, to be awarded under such rules as the Secretary of the Navy may formulate; for the purpose of recording, classifying, compiling, and publishing the rules and results; for the establishment and maintenance of shooting galleries, target houses, targets, and ranges; for hiring established ranges, and for transporting equipment to and from ranges; entrance fees in matches for the rifle team, and special equipment therefor, $220,000;

Instruction: For services of employees assigned to group IV (b) and those performing similar services carried under native and alien schedules in the Schedule of Wages for Civil Employees in the Field Service of the Navy Department, postgraduate instruction of officers in other than civil government and literature, includ-
ing such amounts as may be necessary to carry out the provisions
of the Act approved January 16, 1936 (34 U. S. C. 1073), and
for special instruction and education, including the rental, mainte-
nance, and operation of property for instruction purposes, and
individual training of officers and enlisted men at home and abroad,
including maintenance of students abroad, except aviation training
and submarine training otherwise appropriated for, $11,777,880:
Provided, That no part of this or any other appropriation contained
in this Act shall be available for or on account of any expense
incident to giving special educational courses or postgraduate instruc-
tion to officers with view to qualifying them or better qualifying
them for the performance of duties required to be performed by or
in pursuance of law by officers of the Supply Corps, the Corps of
Civil Engineers, and officers assigned to engineering duty only,
except present students and except such officers who are commis-
ioned in such corps or have been assigned to engineering duty only
or who have not been commissioned in the line of the Navy more
than three years and four months prior to the commencement of
such educational courses or postgraduate instruction;
Libraries: For libraries, including services of employees assigned
to group IV (b) and those performing similar services carried under
native and alien schedules in the Schedule of Wages for Civil
Employees in the Field Service of the Navy Department, profes-
sional books, textbooks, and religious books for ships and shore
stations not otherwise appropriated for, $410,840;
Welfare and recreation: For welfare and recreation of the Navy,
including services of employees assigned to group IV (b) and those
performing similar services carried under native and alien schedules
in the Schedule of Wages for Civil Employees in the Field Service
of the Navy Department, periodicals and newspaper subscriptions,
and not exceeding $9,280 for care and operation of schools at naval
stations at Guantanamo Bay, Guam, and Tutuila, for the children
of Naval and Marine Corps commissioned, enlisted, and civilian
personnel, to be expended in the discretion of the Secretary of the
Navy, under such regulations as he may prescribe, $1,390,000;
Naval Reserve Officers' Training Corps: For all expenses incident
to the conduct of the Naval Reserve Officers' Training Corps under
such regulations as the President has prescribed or hereafter may
prescribe under the provisions of section 22 of the Act approved
March 4, 1925, as amended by the Act of August 6, 1937 (34 U. S. C.
821), $540,000: Provided, That uniforms and other equipment or
material issued to the Naval Reserve Officers' Training Corps in
accordance with law may be furnished from surplus or reserve stocks
of the Navy without payment under this appropriation, except for
actual expenses incurred in the manufacture or issue;
In all, training, education, and welfare, Navy, $22,167,865.

MISCELLANEOUS EXPENSES, BUREAU OF NAVIGATION

For all miscellaneous expenses, including supplies for seamen's
quarters; transportation of effects of deceased officers, nurses, and
enlisted men of the Navy, and of officers and men of the Naval
Reserve, who die while on duty; commissions, warrants, diplomas,
charges, good-conduct badges, and medals; and identification tags,
$250,000.

OCEAN AND LAKE SURVEYS, NAVY

For hydrographic surveys, including the pay of the necessary
hydrographic surveyors, cartographic draftsmen, and recorders, and
for the purchase of nautical books, charts, and sailing directions,

$120,525: Provided, That not exceeding three hydrographic surveyors may be detailed at any one time to the Hydrographic Office, Washington, District of Columbia.

NAVAL RESERVE

For all expenses not otherwise provided for, authorized by the "Naval Reserve Act of 1938", and the Act approved April 15, 1935 (49 Stat. 156), as amended, in connection with organizing, administering, recruiting, instructing, training, and drilling the Naval Reserve, including the designing, purchasing, and engraving of medals and trophies; medical supplies and equipment; services of employees assigned to group IV (b) and those performing similar services carried under native and alien schedules in the Schedule of Wages for Civil Employees in the Field Service of the Navy Department; purchase, maintenance, and operation of ambulances; aviation matériel, equipment, and fuel in connection with the aviation activities of the Naval and Marine Corps Reserve; maintenance and operation of floating equipment; rental, maintenance, and operation of such shore stations as may be required in connection with Naval Reserve activities, $123,505,205: Provided, That no appropriation made in this Act shall be available for pay, allowances, travel, or other expenses of any officer or enlisted man of the Naval or Marine Corps Reserve who may be drawing a pension, disability allowance, disability compensation, or retired pay from the Government of the United States, and "retired pay" as here used shall not include the pay of members of the Fleet Reserve, Fleet Marine Corps Reserve, or members on the honorary retired list of such Reserve forces.

NAVAL ACADEMY

Pay, Naval Academy: For pay for professors and instructors, including one professor as librarian, and such amounts as may be necessary to carry out the provisions of the Act approved January 16, 1936 (34 U. S. C. 1073), $350,000: Provided, That this appropriation shall not be available for the employment of more than fourteen masters and instructors in swordsmanship and physical training.

For pay of other employees, $902,015, including employees assigned to group IV (b) and those performing similar services carried under native and alien schedules, in the Schedule of Wages for Civil Employees in the Field Service of the Navy Department.

Current and miscellaneous expenses, Naval Academy: For text and reference books for use of instructors; stationery, blank books and forms, models, maps, newspapers, and periodicals; apparatus and materials for instruction in physical training and athletics; expenses of lecturers and entertainments; not exceeding $3,000, including pay and expenses of lecturers and visiting clergymen; chemicals, philosophical apparatus and instruments, stores, machinery, tools, fittings, apparatus, materials for instruction purposes, and purchase of and engraving of trophies and badges, $62,100; for purchase, binding, and repair of books for the library (to be purchased in the open market on the written order of the Superintendent), $6,500; for expenses of the Board of Visitors to the Naval Academy, $1,200; for contingencies for the Superintendent of the Academy, to be expended in his discretion, not exceeding $5,200; for contingencies for the commandant of midshipmen, to be expended in his discretion, not exceeding $1,200; in all, $76,200, to be accounted for as one fund.

Maintenance and repairs, Naval Academy: For necessary repairs of public buildings, wharves, and walls enclosing the grounds of the Naval Academy, accident prevention, improvements, repairs, and
fixtures; for books, periodicals, maps, models, and drawings; purchase and repair of fire engines; fire apparatus and plants, machinery; seeds and plants; tools and repairs of the same; stationery; furniture for Government buildings and offices at the academy, including furniture for midshipmen's rooms; coal and other fuels; oil and gas; attendance on light and power plants; cleaning and clearing up station and care of buildings; attendance on fires, lights, fire engines, fire apparatus, and plants, and telephone, telegraph, and clock systems; incidental labor, advertising, water tax, postage, telephones, telegrams, tolls, and ferriage; flags and awnings; packing boxes; services of employees assigned to group IV (b) and those performing similar services carried under native and alien schedules in the Schedule of Wages for Civil Employees in the Field Service of the Navy Department; and music and astronomical instruments, $1,351,455, of which amount $2,000 shall be available exclusively for the care of a collection of ship models.

**NAVAL HOME, PHILADELPHIA, PENNSYLVANIA**

For pay of employees, including employees assigned to group IV (b) and those performing similar services carried under native and alien schedules in the Schedule of Wages for Civil Employees in the Field Service of the Navy Department, $135,270; maintenance: for water rent, heating, and lighting; cemetery, burial expenses, and headstones; general care and improvements of grounds, buildings, walls, and fences; repairs to power-plant equipment, implements, tools, and furniture, and purchase of the same; music in chapel and entertainment for beneficiaries; stationery, books, and periodicals; transportation of indigent and destitute beneficiaries to the Naval Home, and of sick and insane beneficiaries, their attendants and necessary subsistence for both, to and from other Government hospitals; employment of such beneficiaries in and about the Naval Home as may be authorized by the Secretary of the Navy, on the recommendation of the governor; support of beneficiaries and all other contingent expenses, including the maintenance, repair, and operation of two motor-propelled vehicles, and one motor-propelled passenger-carrying vehicle to be used only for official purposes, $150,900; in all, Naval Home, $285,270.

**BUREAU OF SHIPS**

**MAINTENANCE, BUREAU OF SHIPS**

For designing hulls, machinery, and equipment of naval vessels, except armament; experimental, developmental, and research work; payment of part-time or intermittent employment in the District of Columbia, or elsewhere, of such scientists and technicists as may be contracted for by the Secretary of the Navy, in his discretion, at a rate of pay not exceeding $25 per diem for any person so employed, and payment of the travel expenses of such persons if they be members of the Naval Reserve ordered to active duty; maintenance, repairs, renewal, and alterations of hulls, machinery, and equipment of naval vessels and yard and district craft except machinery and equipment under the cognizance of other bureaus; docking of vessels; maintenance and repair of defense installations on nonnaval vessels; salvage and salvage services for naval floating property; construction or acquisition and conversion of district and yard craft; charter and hire of vessels for auxiliary purposes when considered necessary by the Secretary of the Navy; equipage, appliances, supplies, materials,
and services, at home and abroad for the maintenance, repair, alteration, and operation of naval vessels and district and yard craft; searchlights and fire-control equipment for antiaircraft defense at shore stations; maintenance and operation of the Naval Communication Service (including teletype), the experimental model basin, Carderock, Maryland, and the engineering experiment station, Annapolis, Maryland, including maintenance and equipment of buildings and grounds and appurtenances; purchase, installation, repair, and preservation of machine tools, plant appliances, and equipment (including furniture in industrial activities) in naval establishments or private plants; pay of employees assigned to group IV (b) and those performing similar services carried under native and alien schedules in the Schedule of Wages for Civil Employees in the Field Service of the Navy Department; accident prevention; incidental expenses for naval vessels, navy yards and stations, and other activities under the cognizance of the Bureau of Ships, such as photographing, plans, stationery, drafting instruments and other material; and technical books and publications for said Bureau; $958,979,935: Provided, That no part of this or any other appropriation contained in this Act shall be available for or on account of the supply or replacement of table linen, dishes, glassware, silver, and kitchen utensils for use in the residences or quarters of officers on shore, except for messes temporarily set up on shore for officers attached to seagoing or district defense vessels, to aviation units based on seagoing vessels, to the fleet air bases, to the submarine bases, or to landing forces and expeditions.

BUREAU OF ORDNANCE

ORDNANCE AND ORDNANCE STORES, NAVY

For procuring, producing, preserving, and handling ordnance material for the armament of ships and aircraft; for the purchase and manufacture of torpedoes and appliances; for the purchase and manufacture of smokeless powder; for fuel, material, and labor to be used in the general work under the cognizance of the Bureau of Ordnance; for essential equipment, facilities, and services at naval or private establishments to expedite the production of ordnance material; for furniture at naval ordnance shore activities; for technical books and periodicals; for plant appliances as now defined by the "Navy Classification of Accounts"; for machinery and machine tools; for accident prevention; for experimental work in connection with the development of ordnance material for the Navy; for maintenance of naval ordnance shore activities; for target practice; not to exceed $20,000 for minor improvements to buildings, grounds, and appurtenances of a character which can be performed by regular station labor; for services of employees assigned to group IV (b) and those performing similar services carried under native and alien schedules in the Schedule of Wages for Civil Employees in the Field Service of the Navy Department; for payment of part-time or intermittent employment in the District of Columbia, or elsewhere, of such scientists and technicists as may be contracted for by the Secretary of the Navy in his discretion at a rate of pay not exceeding $25 per diem for any person so employed, and payment of the travel expenses of such persons if they be members of the Naval Reserve ordered to active duty; for the maintenance, repair, and operation of horse-drawn and motor-propelled freight and passenger-carrying vehicles at naval ordnance shore activities; and for care and operation of schools at ordnance stations at Indianhead, Maryland; Dahlgren, Virginia; South Charleston, West Virginia; and Hawthorne, Nevada; $2,954,166,413.
PAY, SUBSISTENCE, AND TRANSPORTATION OF NAVAL PERSONNEL

Pay of naval personnel: For pay and allowances prescribed by law of officers on the active list, pay, $85,323,193, including $3,366,417 for increased pay for officers of the Regular Navy for making aerial flights, no part of which shall be available for increased pay for making aerial flights by more than twenty-three officers above the rank of captain, flight orders in the case of all flag officers to be subject to the specific approval of the Secretary of the Navy (except for four of such twenty-three officers, namely, the Chief of the Bureau of Aeronautics, the Commandant, Naval Air Station, Pensacola, Florida, the Commanding Officer, Naval Air Station, Corpus Christi, Texas, and the Commanding Officer, Naval Air Station, Jacksonville, Florida, each of the other nineteen, to be entitled to flight pay, shall be required to certify, or to have their immediate superiors certify, that, during the period in which aerial flights were made, extraordinary hazards were incurred), nor by nonflying officers or observers at rates in excess of those prescribed by law for the Army, which shall be the legal maximum rates as to such nonflying officers or observers; rental allowance, $10,474,104; subsistence allowance, $10,144,672; in all, $111,941,969; officers on the retired list $17,962,388; for hire of quarters for officers serving with troops where there are no public quarters belonging to the Government, and where there are not sufficient quarters possessed by the United States to accommodate them, and hire of quarters for officers and enlisted men, comparable to quarters assignable on a capital ship, as authorized by the Secretary of the Navy to meet emergency conditions, including officers and men on sea duty at such times as they may be deprived of their quarters on board ship due to repairs or other conditions which may render them uninhabitable, $30,000, and such additional amount as may be necessary within the total amount of this appropriation: Provided, That under this authorization no funds may be expended for the hire of quarters for occupancy by the dependents of officers or enlisted men; pay of enlisted men on the retired list, $20,904,598; interest on deposits by men, $25,694; pay of enlisted men as authorized by law, extra pay for men as authorized by law, and cash prizes for men for excellence in gunnery, target practice, communication, and engineering competition, $428,728,809; outfits for all enlisted men of the Navy on first enlistment, civilian clothing, including an overcoat when necessary, the cost of all not to exceed $25 per man to men given discharges for bad conduct or undesirability or inaptitude, reimbursement for losses of property as provided in the Act approved October 6, 1917 (34 U. S. C. §981, 982), as amended by the Act of March 3, 1927 (34 U. S. C. §983), in all, $265,794,070: Provided, That, except for the public quarters occupied by the Chief of Naval Operations, the Superintendent of the Naval Academy, the Commandant of the Marine Corps, and messes temporarily set up on shore for officers attached to seagoing vessels, to aviation units based on seagoing vessels including officers' messes at
the naval air stations, at submarine bases, at overseas bases, including
Alaska, and at mobile hospitals, to landing forces and expeditions,
and in addition not to exceed three hundred in number at such places
as shall be designated by the Secretary of the Navy, no appropriation
contained in this Act shall be available for the pay, allowances, or
other expenses of any enlisted man or civil employee performing
service in the residence or quarters of an officer or officers on shore as a
cook, waiter, or other work of a character performed by a household
servant, but nothing herein shall be construed as preventing the vol-
untary employment in any such capacity of a retired enlisted man
or a transferred member of the Fleet Reserve without additional
expense to the Government, nor the sale of meals to officers by general
messes on shore as regulated by detailed instructions from the Navy
Department;

Subsistence of naval personnel: For provisions and commuted
rations for enlisted men of the Navy, which commuted rations shall
be paid at the rate of 55 cents per diem, and midshipmen at 80 cents
per diem, and commuted rations stopped on account of sick in hos-
pital and credited at the rate of 80 cents per ration to the naval hos-
pital fund; subsistence of members of the Fleet Reserve and retired
enlisted men in naval hospitals; furlough rations as allowed by law;
subsistence of men unavoidably detained or absent from vessels to
which attached under orders (during which subsistence rations to be
stopped on board ship and no credit for commutation therefor to be
given); quarters and subsistence of men on detached duty; sub-
sistence of members of the Naval Reserve during period of active
service; subsistence in kind at hospitals and on board ship in lieu of
subsistence allowance of female nurses and Navy and Marine Corps
general courts-martial prisoners undergoing imprisonment with sen-
tences of dishonorable discharge from the service at the expiration of
such confinement; in all, $109,780,984: Provided, That no part of this
or any other appropriation contained in this Act shall be available
for the procurement of any article of food or clothing not grown or
produced in the United States or its possessions, except to the extent
that the Secretary of the Navy shall determine that articles of food or
clothing grown or produced in the United States or its possessions
cannot be procured of satisfactory quality and in sufficient quantities
and at reasonable prices as and when needed, and except procure-
ments by vessels in foreign waters and by establishments located out-
side the continental United States, except the Territories of Hawaii
and Alaska, for the personnel attached thereto;

Transportation and recruiting of naval personnel: For mileage and
actual and necessary expenses and per diem in lieu of subsistence as
authorized by law to officers of the Navy while traveling under orders,
including the cost of a compartment or such other accommodations,
as may be authorized by the Secretary of the Navy, for security when
secret documents are transported by officer messenger, and including
$5,000 for the expenses of attendance, at home and abroad, upon
meetings of technical, professional, scientific, and other similar orga-
nizations, when, in the judgment of the Secretary of the Navy, such
attendance would be of benefit in the conduct of the work of the Navy
Department; for mileage, at 5 cents per mile, to midshipmen entering
the Naval Academy while proceeding from their homes to the Naval
Academy for examination and appointment as midshipmen; for trans-
portation of midshipmen, including reimbursement of traveling
expenses while traveling under orders, after appointment as midship-
men; for actual traveling expenses of female nurses; for travel allow-
ance or for transportation and subsistence as authorized by law of
enlisted men upon discharge; transportation of enlisted men and
applicants for enlistment at home and abroad, with subsistence and transfers en route, or cash in lieu thereof; transportation to their home, if residents of the United States, of enlisted men discharged on medical survey, with subsistence and transfers en route, or cash in lieu thereof; transportation of sick or insane enlisted men and insane supernumerary patients to hospitals, with subsistence and transfers en route, or cash in lieu thereof; apprehension and delivery of deserters and stragglers, and for railway, steamship, and airway guides and other expenses incident to transportation; expenses of recruiting for the naval service (including lodging and subsistence of applicants); rent of rendezvous and expenses of maintaining the same; advertising for and obtaining men; actual and necessary expenses in lieu of mileage to officers on duty with traveling recruiting parties; transportation of dependents of officers and enlisted men, including those of retired and reserve officers, and of retired and reserve enlisted men of grades entitled to transportation for dependents in the Regular Navy, when ordered to active duty (other than training) and upon release therefrom, $3,975,508; expenses of funeral escorts of naval personnel; actual expenses of officers and midshipmen while on shore-patrol duty, including the hire of automobiles when necessary for the use of shore-patrol detachment; in all, $21,308,764.

Naval Reserve personnel on active duty: For pay and allowances for Naval Reserve personnel (exclusive of Fleet Reserve personnel) on active duty with the Navy as provided by law (53 Stat. 819–821) $246,682,770;

In all, for pay, subsistence, and transportation of naval personnel, Naval Reserve aviation officers on active duty, and members of the Naval Reserve when called to active duty in time of war or during the existence of a national emergency declared by the President, $1,003,566,588, and $1,000,000 of such amount shall be available immediately, and the money herein specifically appropriated for “Pay, subsistence, and transportation of naval personnel” shall be disbursed and accounted for in accordance with existing law and shall constitute one fund: Provided, That additional commissioned, warranted, appointed, enlisted, and civilian personnel of the Medical Department of the Navy, required for the care of patients of the United States Veterans’ Administration in naval hospitals, may be employed in addition to the numbers appropriated for in this Act: Provided further, That no part of this appropriation shall be available for the pay of any midshipman appointed from enlisted men of the Navy who has not served aboard a vessel of the Navy in full commission or performed equivalent service with fleet aircraft for at least nine months prior to admission to the Naval Academy: Provided further, That no officer of the Navy or Marine Corps who has been, or hereafter may be, adjudged fit shall be involuntarily retired prior to six months subsequent to the termination of the existing national emergency: Provided further, That from the date of the approval of this Act to June 30, 1943, the Secretary of the Navy, in prescribing per diem rates of allowance, not exceeding $6, in lieu of subsistence for officers of the Navy and Marine Corps and of the reserve components thereof, traveling on official business and away from their designated posts of duty, pursuant to the first paragraph of section 12 of the Act approved June 10, 1922 (42 Stat. 631), as amended, is hereby authorized to prescribe such per diem rates of allowance, whether or not orders are given to such officers for travel to be performed repeatedly between two or more places in the same vicinity, and without regard to the length of time away from their designated posts of duty under such orders.

Transportation of dependents.

Naval Reserve.

Provided, Care of Veterans’ Administration patients.

Misinterpretation, sea service requirement.

Involuntary retirement.

Per diem rates of allowance.
MAINTENANCE, BUREAU OF SUPPLIES AND ACCOUNTS

For equipage, supplies, and services under the cognizance of the Bureau of Supplies and Accounts, including commissions, interest, and exchange; ferriage and bridge tolls, including streetcar fares; rent of buildings and offices not in navy yards except for use of naval attaches and recruiting officers; accident prevention; services of civilian employees under the cognizance of the Bureau of Supplies and Accounts, including services of employees assigned to group IV (b) and those performing similar services carried under native and alien schedules in the Schedule of Wages for Civil Employees in the Field Service of the Navy Department; payment of part-time or intermittent employment in the District of Columbia or elsewhere of such specialists as may be contracted for by the Secretary of the Navy, at a rate of pay not exceeding $25 per diem for any person so employed; freight, express, and parcel-post charges, including transportation of funds and cost of insurance on shipments of money when necessary; payments to the Maritime Commission for charter and hire of cargo vessels when manned by other than naval personnel; transfer of household goods and effects as provided by the Act of October 10, 1940, and regulations promulgated thereunder and of naval personnel as provided by law and regulations; for transportation on Government-owned vessels, notwithstanding the provisions of other law, of privately owned automobiles of Navy and Marine Corps personnel upon change of station, and ice and mechanical devices for cooling drinking water on shore (except at naval hospitals and shops at industrial navy yards), pertaining to the Navy Department and Naval Establishment, $88,556,345, of which amount $1,000,000 shall be available immediately: Provided, That without deposit to the credit of the Treasurer of the United States and withdrawal on money requisitions, receipts of public moneys from sales or other sources by officers of the Navy and Marine Corps on disbursing duty and charged in their official accounts may be used by them as required for current expenditures, all necessary book-keeping adjustments of appropriations, funds, and accounts to be made in the settlement of their disbursing accounts: Provided further, That during the fiscal year 1943 the dependents and household effects of such personnel of the Naval Establishment on duty at stations outside the continental limits of the United States, and in Alaska, as may be determined upon by the Secretary of the Navy, may, prior to the issuance of orders for the relief of such personnel from their stations, be moved (including packing and unpacking of household effects) to such locations in continental United States as may be selected by the Secretary of the Navy, by the use of either Government or commercial means of transportation, and later from such locations to the duty stations to which such personnel may be ordered, and current appropriations of the Naval Establishment available for travel and transportation may be used for this purpose.

CLOTHING AND SMALL-STORES FUND

Clothing and small-stores fund: For purchase of clothing and small stores for issue to the Naval Service, to be added to the "Clothing and Small-Stores Fund", $19,680,000, to be immediately available.

FUEL AND TRANSPORTATION, NAVY

For coal and other fuel for submarine bases and steamers' and ships' use, including expenses of transportation, storage, and handling the same and the removal of fuel refuse from ships; maintenance and
general operation of machinery of naval fuel depots and fuel plants; water for all purposes on board naval vessels, and ice for the cooling of water, including the expense of transportation and storage of both, $41,766,000, of which $1,000,000 shall be immediately available: Provided, That fuel acquired other than by purchase shall not be issued without charging the applicable appropriation with the cost of such fuel at the rate current at the time of issue for fuel purchased: Provided further, That the President may direct the use, wholly or in part, of fuel on hand, however acquired, to be charged at the last issue rate for fuel acquired by purchase, when, in his judgment, prices quoted for supplying fuel are excessive.

BUREAU OF MEDICINE AND SURGERY
MEDICAL DEPARTMENT

For surgeons' necessaries for vessels in commission, navy yards, naval stations, and Marine Corps; and for the civil establishment at the several naval hospitals, navy yards, naval medical supply depots, Naval Medical Center, Naval Medical School, and Naval Dispensary, Washington, and Naval Academy; for tolls and ferriages; purchase of books and stationery; hygienic and sanitary investigation and illustration; sanitary, hygienic, administrative, and special instruction, including the issuing of medical bulletins and supplements; maintenance, repair, and operation of motor-propelled busses; services of employees assigned to group IV (b) and those performing similar services carried under native and alien schedules in the Schedule of Wages for Civil Employees in the Field Service of the Navy Department; trees, plants, care of grounds, garden tools, and seeds; incidental articles for the Naval Medical Center, Naval Medical School, and Naval Dispensary, Washington, naval medical supply depots, sick quarters at Naval Academy and Marine Corps posts; washing for medical department at Naval Medical Center, Naval Medical School, and Naval Dispensary, Washington, naval medical supply depots, sick quarters at Naval Academy and Marine Corps posts, dispensaries at navy yards and naval stations, and ships; and for minor repairs on buildings and grounds of the Naval Medical School and naval medical supply depots; for dental outfits and dental material; and all other necessary contingent expenses, including the care, maintenance, and treatment of patients in naval and other hospitals; in all, $43,656,470.

CARE OF THE DEAD

For the care of the dead, as authorized in the Acts of April 20, 1940 (54 Stat. 144), and July 8, 1940 (54 Stat. 743), $315,000.

BUREAU OF YARDS AND DOCKS
MAINTENANCE, BUREAU OF YARDS AND DOCKS

For the labor, materials, and supplies necessary, as determined by the Secretary of the Navy, for the general maintenance of the activities and properties now or hereafter under the cognizance of the Bureau of Yards and Docks, including accident prevention; the purchase, maintenance, repair, and operation of passenger-carrying vehicles for the Navy Department and the Naval Establishment not otherwise provided for; for employees assigned to group IV (b) and those performing similar services carried under native and alien
schedules in the Schedule of Wages for Civil Employees in the Field Service of the Navy Department, and part-time or intermittent employment in the District of Columbia, or elsewhere, of such engineers, architects, and technicists as may be contracted for by the Secretary of the Navy, in his discretion, at a rate of pay not exceeding $25 per diem for any person so employed and payment of the travel expenses of such persons if they be members of the Naval Reserve ordered to active duty, $39,030,225: Provided, That during the fiscal year 1943 the motor-propelled passenger-carrying vehicles to be purchased hereunder shall not exceed the following respective numbers and costs: One hundred at $750 each, and motortruck chassis with station-wagon-type bodies, and motorbusses as required.

CONTINGENT, BUREAU OF YARDS AND DOCKS

For contingent expenses and minor extensions and improvements of public works at navy yards and stations, $140,000.

PUBLIC WORKS, BUREAU OF YARDS AND DOCKS

For public works and public utilities, Bureau of Yards and Docks, including the acquisition of necessary land, to be available immediately, $528,705,021, which, together with the unexpended balances of appropriations heretofore made under this head, shall be finally accounted for as one fund, which fund shall be available for continuing or completing the construction of any project heretofore authorized or undertaken thereunder, for acquisition or construction of temporary or emergency buildings and facilities at localities within or without the United States, needed by the Navy and specifically approved by the Secretary of the Navy, including collateral public works items and other expenses, and for part-time and intermittent employment in the District of Columbia and elsewhere by contract of scientists, technicists, and other personnel, at not to exceed $25 per diem, and the employment in the Bureau of Yards and Docks and in the field service of employees assigned to group IV (b) and those performing similar services carried under native and alien schedules in the Schedule of Wages for Civil Employees in the Field Service of the Navy Department: Provided, That contracts for work under this appropriation may be entered into without regard to the provisions of section 3709, Revised Statutes: Provided further, That expenditures on all projects under this appropriation heretofore and hereafter authorized, as well as for temporary and emergency construction, and projects for personal services, including group IV (b) personnel, shall be distributed and reported against projects by the Secretary of the Navy to the Congress on or before January 10, 1943: Provided further, That the Secretary of the Navy is hereby authorized to enter into contracts for Public Works equipment, materials, and construction in an amount not to exceed $500,000,000, which amount shall be in addition to all other amounts herein or heretofore appropriated under this title.

No part of the appropriations in this Act under the Navy Department shall be expended for a permanent type of construction at any shore establishment of any character acquired subsequently to the calendar year 1938, unless such establishment be designated by the Secretary of the Navy as a permanent establishment, and, in that event, a permanent type of construction shall be used only to meet such permanent requirements as the Secretary of the Navy may approve: Provided, That nothing herein shall prevent construction of a type sufficiently substantial for the use intended nor apply to
construction projects now under contract or in progress: \textit{Provided further}, That no part of such appropriations may be obligated for the construction of quarters, including heating and plumbing apparatus, wiring and fixtures, for greater amounts per unit than follow:

- **Permanent construction:**
  - For commissioned officer, $10,000.
  - For commissioned warrant or warrant officer, $7,500.
  - For enlisted man, $6,000.

- **Temporary construction:**
  - For commissioned officer, $7,500.
  - For commissioned warrant or warrant officer, $5,000.
  - For enlisted man, $3,500.

The fixed fee to be paid the contractor as a result of any contract hereafter entered into under this appropriation shall not exceed 6 per centum of the estimated cost of the contract, exclusive of the fee, as determined by the Secretary of the Navy.

**BUREAU OF AERONAUTICS**

**AVIATION, NAVY**

For aviation, as follows: For navigational, photographic, aerological, radio, and miscellaneous equipment, including repairs thereto, for use with aircraft built or building on June 30, 1942, $8,671,400; for maintenance, repair, and operation of aircraft factory, air stations, fleet and all other aviation activities, services of employees assigned to group IV (b) and those performing similar services carried under native and alien schedules in the Schedule of Wages for Civil Employees in the Field Service of the Navy Department, accident prevention, testing laboratories, overhauling of planes, technical periodicals, outfits for messes of aviation cadets and bachelor officers at air stations, and the purchase for aviation purposes only of special clothing, wearing apparel, and special equipment $359,279,270, including not to exceed $500,000 for the procurement of helium, which sum of $500,000 shall be transferred to and made available to the Bureau of Mines on July 1, 1942; for continuing experiments and development work on all types of aircraft, including the payment of part-time or intermittent employment in the District of Columbia or elsewhere of such scientists and technicists as may be contracted for by the Secretary of the Navy, in his discretion, at a rate of pay not exceeding $25 per diem for any person so employed and payment of the travel expenses of such persons if they be members of the Naval Reserve ordered to active duty, $15,188,000; for new construction and procurement of aircraft and equipment, spare parts and accessories, including expansions of and facilities in public or private plants, $1,052,842,800, of which amount not to exceed $740,000,000 shall be available for the payment of obligations incurred under the contract authorizations carried in the Naval Appropriation Acts for the fiscal years 1941 and 1942; in all, $1,435,981,470, and the money herein specifically appropriated for “Aviation” shall be disbursed and accounted for in accordance with existing law and shall constitute one fund: \textit{Provided}, That the Secretary of the Treasury is authorized and directed, upon the request of the Secretary of the Navy, to transfer not to exceed in the aggregate $400,000 from this appropriation to the appropriations “Pay, subsistence, and transportation, Navy” and “Pay, Marine Corps” to cover authorized traveling expenses of officers and enlisted men in connection with flying new airplanes from contractor’s works to assigned station or ship, including travel to contractor’s works and return of personnel to stations of duty, and
the amount so transferred shall be in addition to any limitations contained in the appropriations "Pay, subsistence, and transportation, Navy" and "Pay, Marine Corps": Provided further, That the Secretary of the Navy is hereby authorized to consider, ascertain, adjust, determine, and pay out of this appropriation the amounts due on claims for damages which have occurred or may occur to private property growing out of the operations of naval aircraft where such claim does not exceed the sum of $500.

**MARINE CORPS**

**PAY, MARINE CORPS**

**Pay of officers, active list:** For pay and allowances prescribed by law for all officers on the active list—pay and allowances, $6,651,912, including $682,105, for increased pay for making aerial flights, none of which shall be available for increased pay for making aerial flights by nonflying officers or observers at rates in excess of those prescribed by law for the Army, which shall be the legal maximum rates as to such nonflying officers or observers; subsistence allowance, $868,864; rental allowance, $1,344,518; in all, $8,865,594; and, except during war or national emergency declared by the President to exist, no part of such sum shall be available to pay active-duty pay and allowances to officers on the retired list;

For pay of officers prescribed by law on the retired list, $2,560,206;

Pay of enlisted men, active list: For pay and allowances of noncommissioned officers, musicians, and privates, and enlisted men of the Marine Corps Reserve on active duty, as prescribed by law, and for the expenses of clerks of the United States Marine Corps traveling under orders, including not to exceed $250 for the expenses of attendance upon meetings of technical, professional, scientific, and other organizations, when, in the judgment of the Secretary of the Navy, such attendance would be of benefit in the conduct of the work of the Marine Corps, and including additional compensation for enlisted men of the Marine Corps qualified as expert riflemen, sharpshooters, marksmen, or regularly detailed as gun captains, gun pointers, cooks, messmen, including interest on deposits by enlisted men, post-exchange debts of deserters, and of men discharged or sentenced to terms of imprisonment while in debt to the United States, under such rules as the Secretary of the Navy may prescribe, and the authorized travel allowance of discharged enlisted men, and for prizes for excellence in gunnery exercises and target practices, and communication competitions, and for pay of enlisted men designated as Navy mail clerks and assistant Navy mail clerks both afloat and ashore, and for gratuities to enlisted men discharged not under honorable conditions—pay and allowances, $72,623,386; allowance for lodging and subsistence, $3,063,352; in all, $77,686,738;

For pay and allowances prescribed by law of enlisted men on the retired list, $1,107,564;

Undrawn clothing: For payment to discharged enlisted men for clothing undrawn, $146,448;

For pay and allowances of the Marine Corps Reserve as follows:

(a) For officers commissioned pursuant to the Act of June 13, 1939 (53 Stat. 819-821), $4,303,227; (b) for transferred and assigned men, $202,629; and (c) for all others, except enlisted men of the Marine Corps Reserve on active duty, $11,004,414; in all, $15,510,270;

For mileage and actual and necessary expenses and per diem in lieu of subsistence as authorized by law to officers traveling under orders without troops, $765,670;
In all, $106,642,490, and the money herein specifically appropriated for pay of the Marine Corps shall be disbursed and accounted for in accordance with existing law and shall constitute one fund.

**PAY OF CIVIL FORCE, MARINE CORPS**

Pay of civil force: For personal services in the District of Columbia, as follows:
- Offices of the Commandant of the Marine Corps and Adjutant Inspector, $258,450;
- Office of the Paymaster, $74,285;
- Office of the Quartermaster, $305,885; in all $638,620.

**GENERAL EXPENSES, MARINE CORPS**

For every expenditure requisite for, and incident to, the authorized work of the Marine Corps, other than as appropriated for under the headings of pay and salaries, including services of employees assigned to group IV (b) and those performing similar services carried under native and alien schedules in the Schedule of Wages for Civil Employees in the Field Service of the Navy Department, as follows:

- For provisions, subsistence, board, and lodging of enlisted men, recruits and recruiting parties, and applicants for enlistment; cash allowance for lodging and subsistence to enlisted men traveling on duty; ice, ice machines and their maintenance, $19,512,206;
- For clothing for enlisted men, $6,325,054;
- For fuel, heat, light, and power, including sales to officers, $2,990,000;
- For military supplies and equipment, including their purchase, repair, preservation, and handling; recreational, school, educational, library, musical, amusement, field sport and gymnasium supplies, equipment, services, and incidental expenses; purchase and marking of prizes for excellence in gunnery and rifle practice, good-conduct badges, medals, and buttons awarded to officers and enlisted men by the Government for conspicuous, gallant, and special service; rental and maintenance of target ranges and entrance fees for competitions, $6,289,810;
- For transportation of troops and applicants for enlistment, including cash in lieu of ferriage and transfers en route; toilet kits for issue to recruits upon their first enlistment and other incidental expenses of the recruiting service; and for transportation for dependents of officers and enlisted men, $2,742,000;
- For repairs and improvements to barracks, quarters, and other public buildings at posts and stations; for the leasing and improvement of buildings at such places as the public exigencies require, and the erection of temporary buildings upon the approval of the Secretary of the Navy at a total cost of not to exceed $70,000 during the year, $1,380,000;
- For forage and stabling of public animals and the authorized number of officers' horses, $27,000;
- For miscellaneous supplies, material, equipment, personal and other services, and for other incidental expenses for the Marine Corps not otherwise provided for; purchase, repair, and exchange of typewriters and calculating machines; purchase and repair of furniture and fixtures; and purchase, exchange, and repair of passenger-carrying and other vehicles, including parts; veterinary services and medicines for public animals and the authorized number of officers' horses; purchase of mounts and horse equipment for all officers below the grade of major required to be mounted; shoeing for public animals
and the authorized number of officers' horses; books, newspapers, and periodicals; printing and binding; packing and crating of officers' allowance of baggage; funeral expenses of officers and enlisted men and accepted applicants for enlistment and retired officers on active

duty, including the transportation of their bodies, arms, and wearing apparel from the place of demise to the homes of the deceased in the United States; construction, operation, and maintenance of laundries; care and operation of schools at Marine Corps posts; and for all emergencies and extraordinary expenses, $15,954,870: Provided, That the motor-propelled passenger-carrying vehicles to be purchased hereunder shall not exceed the following respective numbers and costs:

Twenty-five at $750 each, and motorcycles and motortruck chassis with station-wagon type bodies as required;

Marine Corps Reserve: For clothing, including clothing for aviation cadets, subsistence, heat, light, transportation, and miscellaneous expenses, $75,000;

In all, $55,295,940, to be accounted for as one fund.

INCREASE AND REPLACEMENT OF NAVAL VESSELS

Construction and machinery: On account of hulls and outfits of vessels and machinery of vessels heretofore authorized (and appropriated for in part); on account of the acquisition, conversion, alteration, and repair of vessels heretofore authorized (and appropriated for in part); for necessary tools, equipment, and facilities in public or private plants for shipbuilding, and for services of employees assigned to group IV (b) and those performing similar services carried under native and alien schedules in the Schedule of Wages for Civil Employees in the Field Service of the Navy Department, $4,015,487,190, to remain available until expended: Provided, That, of the appropriations made available by this Act under the head of “Increase and replacement of naval vessels”, there shall be available such sums as the Secretary of the Navy may from time to time determine to be necessary for the engagement of technical services, and the employment of personnel in the Navy Department and in the field, the purchase of plans, drafting and other supplies, telephone and telegraph expenses, and the expenses of printing and travel, in addition to those otherwise provided for, owing to the construction of vessels which have been or hereafter may be authorized.

Armor, armament, and ammunition: Toward the armor, armament, and ammunition for vessels hereinbefore described under the head of “Construction and machinery”, including the necessary machine tools, equipment, land, and facilities for existing or additional public or private plants for the production of armor, armament, and ammunition, and services of employees assigned to group IV (b) and those performing similar services carried under native and alien schedules in the Schedule of Wages for Civil Employees in the Field Service of the Navy Department, $775,173,195, to remain available until expended.

Emergency construction: On account of the one thousand seven hundred and ninety-nine additional vessels appropriated for in part by title VI, Naval Appropriation Act, 1942, including hulls, machinery, outfits, armor, armament, ammunition, and essential tools, equipment, and facilities in public or private plants for the building or equipping of such vessels or portions thereof, to remain available until expended, $1,588,600,000.
COAST GUARD

Office of Commandant: For personal services in the District of Columbia, $1,259,915: Provided, That no part of any appropriation contained in this Act shall be used to pay any enlisted man of the Coast Guard while detailed for duty at Coast Guard headquarters if such detail increases the total number of enlisted men detailed on such duty at any time above forty-five;

Pay and allowances: For pay and allowances prescribed by law for commissioned officers, cadets, warrant officers, petty officers, and other enlisted men, active and retired, temporary cooks, surfmen, substitute surfmen, and three civilian instructors, retired pay for certain members of the former Life Saving Service authorized by the Act approved April 14, 1930 (14 U. S. C. 178a), and not exceeding $10,000 for cash prizes for men for excellence in boatmanship, gunnery, target practice, and engineering competitions; for transportation of dependents of Coast Guard personnel on active duty and retired and Reserve officers and of retired and Reserve enlisted men of grades entitled to transportation of dependents in the Regular Coast Guard, when ordered to active duty (other than training) and upon relief therefrom; for carrying out the provisions of the Act of June 4, 1920 (34 U. S. C. 943); not to exceed $15,000 for cost of special instruction, including books, laboratory equipment and fees, school supplies, and maintenance of students; rations or commutation thereof for cadets, petty officers, and other enlisted men, mileage and expenses allowed by law for officers; and traveling expenses of other persons traveling on duty under orders from the Navy Department, including transportation of cadets, enlisted men, and applicants for enlistment, with subsistence and transfers en route, or cash in lieu thereof, and traveling expenses for the examinations authorized by the Act entitled “An Act to provide for retirement for disability in the Lighthouse Service”, approved March 4, 1925 (33 U. S. C. 765); actual expenses of officers and cadets and quarters and subsistence of enlisted men on shore patrol, emergency shore detail and other detached duty, or cash in lieu thereof; expenses of recruiting for the Coast Guard, rent of rendezvous, and expenses of maintaining the same; advertising for and obtaining men and apprentice seamen and applicants for appointment as cadets; in-service training of enlisted men, including cost of textbooks, necessary school supplies, and correspondence courses; transfer of household goods and effects of Coast Guard personnel and Coast Guard Reserve personnel on active duty and when ordered to active duty and upon relief therefrom, and the transfer of household goods and effects of deceased Coast Guard personnel and Coast Guard Reserve personnel who die while on active duty, as prescribed by law and regulations; for transportation on Government-owned vessels of privately owned automobiles of Coast Guard personnel upon change of station; purchase of provisions for sale to Coast Guard personnel at isolated stations, and the appropriation reimbursed; and including not to exceed $171,207 for the recreation, amusement, comfort, contentment, and health of the enlisted men of the Coast Guard, to be expended in the discretion of the Secretary of the Navy; $96,040,100; Provided, That no part of this appropriation shall be used for increased pay at a rate in excess of $1,440 per annum to any nonflying commissioned officer or commissioned officer observer for making aerial flights; which rate shall be the legal maximum rate of such increased pay as to any such officer: Provided further, That money accruing from commutation of rations of enlisted men commuted for the benefit of any mess may be paid on proper voucher to the officer in charge of such mess;
General expenses, Coast Guard: For fuel, lubricating oil, illuminants, kerosene, and water; the furnishing of heat, light, and power (service) for vessels, shore stations, depots, and offices; outfits, including necessary supplies and equipment, medals, newspapers, technical books and periodicals, and library books for field units and headquarters; printing, binding, and stationery; rental of mechanical accounting machinery and other equipment; repairs to portable equipment at field units and headquarters; ship chandlery, engineers' stores, draft animals and their maintenance; purchase (not to exceed $125,000), exchange, maintenance, operation, and repair of motor-propelled passenger-carrying vehicles for official use at headquarters and in the field; the rebuilding, repairing, maintenance, and incidental expenses of shore stations, including lighthouses, lights, beacons, and other fixed aids to navigation, radio stations, depots, and offices; temporary leases and rentals; charter of vessels; improvement of property for Coast Guard purposes, including rental, purchase, or use of additional land where necessary and the purchase of land for beacons, daymarks, and fog signals; repairs to Coast Guard vessels, boats, and aircraft, including cost of salvage operations when incident to such repairs; repair, maintenance, and operation of vessels forfeited to the United States and delivered to the Navy Department under the terms of the Act approved March 3, 1925 (27 U.S.C. 41); reconditioning, equipment, and necessary expenses of operation of vessels acquired by the Coast Guard under authority of the Coast Guard Auxiliary and Reserve Act of 1941 (55 Stat. 8); coastal communication lines and facilities and their maintenance, and communication service; establishment, maintenance, repair, and improvement of post lights, buoys, submarine signals, fog signals, beacons, daymarks, and other aids to navigation; construction of necessary outbuildings, including oil houses at light stations, at a cost not exceeding $2,500 at any one light station in any fiscal year; wages of persons attending post lights; temporary employees and field force, including professional, technical, and clerical employees, while engaged on works of general repair and maintenance, and laborers and mechanics at lighthouse depots; rations and provisions, or commutation thereof, for working parties in the field, officers and crews of light vessels and tenders, and officials and other authorized persons of the Coast Guard on duty on board of such tenders or vessels, but money accruing from commutation of rations and provisions for the above-named persons on board tenders and light vessels or working parties in the field may be paid on proper voucher to the person having charge of the mess of such vessel or party; transfer of household goods and effects as provided by the Act of October 10, 1940, and regulations promulgated thereunder; purchase of rubber boots, oilskins, rubber gloves, goggles, and coats, caps, and aprons for steward's department on vessels; fuel, light, and rent of quarters where necessary for keepers of lighthouses; traveling expenses of teachers while actually employed by States or private persons to instruct the children of keepers of lighthouses; not to exceed $1,500 for traveling expenses of new appointees from ports of embarkation in the United States to first post of duty at isolated light stations in districts outside the continental limits of the United States, and not to exceed $2,500 for the transportation of the children of lighthouse keepers at isolated light stations where necessary to enable such children to attend school, as authorized by the Act of May 13, 1938 (33 U.S.C. 748a); necessary traveling expenses of lighthouse keepers at isolated stations incurred in obtaining medical attention as authorized by the Act of February 25, 1929 (33 U.S.C. 747b); contingent expenses, including subsistence and clothing for shipwrecked and destitute persons succored by the
Coast Guard, and including reimbursement, under rules prescribed by the Secretary of the Navy, of Coast Guard personnel who furnish from their personal stock subsistence and clothing to such persons; subsistence of prisoners while in the custody of the Coast Guard; instruments, apparatus, and services necessary to the carrying on of scientific investigation, and not to exceed $4,000 for experimental and research work; motion-picture equipment (not to exceed $30,000) and material for official purposes; care, transportation, and burial of deceased officers and enlisted men, including those who die in Government hospitals, and civilian employees, in accordance with the provisions of section 11, Act of June 6, 1940 (54 Stat. 248); apprehension of deserters; wharfage, towage, freight, storage, advertising, surveys, entrance fees in matches for the rifle team and special equipment therefor; not to exceed $2,500 for contingencies for the Superintendent, United States Coast Guard Academy, to be expended in his discretion; payment of rewards for the apprehension and conviction, or for information helpful to the apprehension and conviction, of persons found interfering, in violation of section 6 of the Act of May 14, 1908 (33 U. S. C. 761), with aids to navigation maintained by the Coast Guard; and all other necessary expenses which are not included under any other heading; $28,335,785;

Civilian employees, Coast Guard: For compensation of civilian employees in the field, including per diem labor, but excluding personnel provided for in the appropriation "General Expenses, Coast Guard", $4,188,880;

Establishing and improving aids to navigation: For establishing and improving aids to navigation and other works, including the acquisition of sites when specifically approved by the Secretary of the Navy, $2,700,000, which sum shall be available for all expenditures directly relating to the respective projects and of which $1,897,100 shall be immediately available;

Acquisition of vessels and shore facilities: For the purchase or construction of additional and replacement vessels and their equipment, and the construction, rebuilding, or extension of shore facilities, including the acquisition of sites and improvements thereon when specifically approved by the Secretary of the Navy, $13,256,550, to be immediately available and to remain available until expended, of which amount not to exceed four per centum shall be available for administrative expenses in connection therewith, including personal services in the District of Columbia;

Retired pay, former Lighthouse Service, Coast Guard: For retired pay of certain officers and employees entitled thereto by virtue of former employment in the Lighthouse Service engaged in the field service or on vessels of the Coast Guard, except persons continuously employed in district offices and shops, $1,010,000;

Coast Guard Supply Fund and Supply Account: The Secretary of the Treasury, upon request of the Secretary of the Navy, is authorized to transfer from appropriations for the Coast Guard contained in this Act an amount or amounts not exceeding in the aggregate $3,000,000, for the establishment of a Coast Guard Supply Fund, which shall finance all operations of a Coast Guard Supply Account, to be established in connection with such fund, and the procedure under such fund and account shall conform with such regulations as may be prescribed by the Secretary of the Navy; Provided, That the capital of such Coast Guard Supply Fund, subject to the approval of the Secretary of the Navy, may be increased by the value of all or any portion of usable stores on hand on July 1, 1942, at the Coast Guard Stores;
No part of the appropriations contained in this Act under the Coast Guard, nor of any appropriation heretofore made, shall be used for the construction for the Coast Guard of any new permanent aviation shore station or for the permanent enlargement of the capacity of any existing aviation shore station;

Wherever during the fiscal year 1943 civilian employees of the Coast Guard are replaced by military personnel, as provided in the Act of August 5, 1939 (53 Stat. 1216), funds for the pay and allowances of such military personnel may be transferred, with the approval of the Director of the Bureau of the Budget, from the appropriation or appropriations which provide for the pay of such civilian personnel to the appropriation “Pay and Allowances, Coast Guard”;

Total, Coast Guard, $148,791,230.

NAVAL EMERGENCY FUND

For local and passive defense installations, and the rental, acquisition, and construction of section bases, station ships, or barracks, and of training and defense facilities and equipment of all kinds, including the necessary purchase and rental of land, to remain available until expended, $10,000,000.

NAVY DEPARTMENT

SALARIES

For compensation for personal services in the District of Columbia, as follows:

Office of the Secretary of the Navy: Secretary of the Navy, Under Secretary of the Navy, Assistant Secretaries of the Navy, and other personal services, $363,270.

General Board, $12,460.

Naval examining and retiring boards, $14,265.

Compensation board, $8,850.

Office of Naval Records and Library, $88,865.

Office of Judge Advocate General, $134,907.

Office of Chief of Naval Operations, $179,410.

Board of Inspection and Survey, $21,810.

Office of Director of Naval Communications, $178,130.

Office of Naval Intelligence, $134,885.

Bureau of Navigation, $630,585.

Hydrographic Office, $603,390.

Naval Observatory, including $8,500 for pay of computers on piece work in preparing for publication the American Ephemeris and Nautical Almanac and in improving the tables of the planets, moon, and stars, $189,907.

Bureau of ships, $669,315.

Bureau of Ordnance, $152,320.

Bureau of Supplies and Accounts, $1,014,390.

Bureau of Medicine and Surgery, $180,170.

Bureau of Yards and Docks, $279,535.

Bureau of Aeronautics, $437,115: Provided, That the services of technical and clerical personnel may be employed only in the Bureau of Aeronautics in connection with the design and construction of aircraft, to be paid from the appropriation “Aviation, Navy, 1943”.

In all, salaries, Navy Department, $5,143,579.

CONTINGENT EXPENSES

For professional and technical books and periodicals, lawbooks, and necessary reference books, including city directories, railway guides, freight, passenger, and express tariff books and photostating,
for Department library; for purchase of photographs, maps, documents, and pictorial records of the Navy, photostating and other necessary incidental expenses in connection with the preparation for publication of the naval records of the war with the Central Powers of Europe; for stationery, furniture, newspapers, plans, drawings, and drawing materials; purchase and exchange of motortrucks or motor-delivery wagons, maintenance, repair, and operation of motortrucks or motor-delivery wagons; streetcar fares; freight, expressage, postage, typewriters, and computing machines, and other absolutely necessary expenses of the Navy Department and its various bureaus and offices, $320,000: Provided, That it shall not be lawful to expend, unless otherwise specifically provided by law, for any of the offices or bureaus of the Navy Department in the District of Columbia, any sum out of appropriations made for the naval service for any of the purposes mentioned or authorized in this paragraph.

PRINTING AND BINDING

For printing and binding for the Navy Department and the Naval Establishment (including the Hydrographic Office and the Naval Reserve Officers' Training Corps) executed at the Government Printing Office, $863,000.

PRINTING HISTORICAL AND NAVAL DOCUMENTS

For continuing the printing of historical and naval documents including composition, clerical copying in the Navy Department, and other preparatory work, in accordance with the provisions of the appropriation made for the commencement of this work as contained in the Naval Appropriation Act for the fiscal year 1935, $100, together with the unobligated balance of the appropriation under this head for the fiscal year 1942: Provided, That nothing in such Act shall preclude the Public Printer from furnishing one hundred and fifty copies of each volume published to the Library of Congress.

CONTINGENT AND MISCELLANEOUS EXPENSES, HYDROGRAPHIC OFFICE

For purchase and printing of nautical books, charts, and sailing directions, copper plates, steel plates, chart paper, packing boxes, chart portfolios, electrotyping copper plates, cleaning copper plates; tools, instruments, power, and material for drawing, engraving, and printing; materials for and mounting charts; reduction of charts by photography; photolithographing charts for immediate use; transfer of photolithographic and other charts to copper; purchase of equipment for the storage of plates used in making charts and for the storage of Hydrographic Office charts and publications; modernization, care, and repair to printing presses, furniture, instruments, and tools; extra drawing and engraving; translating from foreign languages; telegrams on public business; preparation of pilot charts and their supplements, and printing and mailing same; purchase of data for charts and sailing directions and other nautical publications; books of reference and works and periodicals relating to hydrography, marine meteorology, navigation, surveying, oceanography, and terrestrial magnetism, and to other professional and technical subjects connected with the work of the Hydrographic Office, $331,000.

For contingent expenses of branch hydrographic offices at Boston, New York, Philadelphia, Baltimore, Norfolk, Savannah, New Orleans, San Francisco, Portland (Oregon), Portland (Maine), Chicago, Cleveland, Detroit, Buffalo, Duluth, Sault Sainte Marie, Seattle, Panama, San Juan (Puerto Rico), Los Angeles, Honolulu, 75
and Galveston, including furniture, fuel, lights, works and periodicals, relating to hydrography, marine meteorology, navigation, surveying, oceanography and terrestrial magnetism, stationery, miscellaneous articles, rent, and care of offices, care of time balls, carfare and ferriage in visiting merchant vessels, freight and express charges, telegrams, and other necessary expenses incurred in collecting the latest information for pilot charts, and for other purposes for which the offices were established, $17,300.

For services of necessary employees at branch offices, $50,555.

CONTINGENT AND MISCELLANEOUS EXPENSES, NAVAL OBSERVATORY

For professional and scientific books, books of reference, periodicals, engravings, photographs, and fixtures for the library; for apparatus and instruments, and for repairs of the same; for repairs to buildings (including quarters), fixtures, and fences; for cleaning, repair, and upkeep of grounds and roads; furniture and furnishings for offices and quarters, gas, chemicals, paints, and stationery, including transmission of public documents through the Smithsonian exchange, foreign postage; plants, seeds, and fertilizers; for fuel, oil, grease, pipe, wire, and other materials needed for the maintenance and repair of boilers, engines, heating apparatus, electric lighting and power, and water supply; maintenance, repair, and operation of motortrucks and passenger automobiles; telegraph and telephone service; rental of tabulating and other mechanical equipment, and other necessary expenses, $28,000.

GENERAL PROVISIONS

Sec. 102. The appropriations made in this Act for the purchase or manufacture of equipment or material or of a particular class of equipment or material shall be available for the purchase of letters patent, applications for letters patent, licenses under letters patent, and applications for letters patent that pertain to such equipment or material for which the appropriations are made.

Sec. 103. No part of any appropriation made for the Navy shall be expended for any of the purposes herein provided for on account of the Navy Department in the District of Columbia, including personal services of civilians, except as expressly authorized by law.

Sec. 104. Such number of enlisted men as may be approved by the Secretary of the Navy may be detailed to duty in the Navy Department in the District of Columbia and Marine Corps headquarters.

Sec. 105. No part of the appropriations made in this Act shall be available for the salary or pay of any officer, manager, superintendent, foreman, or other person or persons having charge of the work of any employee of the United States Government while making or causing to be made with a stop watch or other time-measuring device a time study of any job of any such employee between the starting and completion thereof, or of the movements of any such employee while engaged upon such work; nor shall any part of the appropriations made in this Act be available to pay any premiums or bonus or cash reward to any employee in addition to his regular wages, except for suggestions resulting in improvements or economy in the operation of any Government plant; and no part of the moneys herein appropriated for the Naval Establishment or herein made available therefor shall be used or expended under contracts hereafter made for the repair, purchase, or acquisition, by or from any private contractor, of any naval vessel, machinery, article, or articles that at the time of the proposed repair, purchase, or acquisition can be repaired, manufactured, or produced in each
or any of the Government navy yards or arsenals of the United States, when time and facilities permit, and when, in the judgment of the Secretary of the Navy, such repair, purchase, acquirement, or production would not involve an appreciable increase in cost to the Government, except when the repair, purchase, or acquirement, by or from any private contractor, would, in the opinion of the Secretary of the Navy, be advantageous to the national defense.

Sec. 106. No part of the funds herein appropriated shall be available to pay a contractor upon any contract for a naval vessel entered into under authority of this Act unless, at the time of filing his bid, he shall also file the estimates upon which such bid was based.

Sec. 107. The appropriations contained in this Act shall be available for the pay and other expenses of not to exceed two hundred thousand men inducted into the naval forces and twenty thousand into the Marine Corps under the provisions of the Selective Training and Service Act of 1940.

Sec. 108. No part of any money appropriated by this Act shall be used for maintaining, driving, or operating any Government-owned motor-propelled passenger-carrying vehicle not used exclusively for official purposes; and "official purposes" shall not include the transportation of officers and employees between their domiciles and places of employment except in cases of medical officers on out-patient medical service and except in cases of officers and employees engaged in field work the character of whose duties makes such transportation necessary and then only as to such latter cases when the same is approved by the head of the Department. This section shall not apply to any motor vehicle for official use of the Secretary of the Navy, and no other persons connected with the Navy Department or the naval service, except the commander in chief of the United States Asiatic Fleet, Marine Corps officers serving with expeditionary forces in foreign countries, and medical officers on out-patient medical service, shall have a Government-owned motor vehicle assigned for their exclusive use.

Sec. 109. No part of any appropriation contained in this Act shall be used directly or indirectly, except for temporary employment in case of emergency, for the payment of any civilian for services rendered by him on the Canal Zone while occupying a skilled, technical, clerical, administrative, executive, or supervisory position unless such person is a citizen of the United States of America or of the Republic of Panama: Provided, however, (1) That, notwithstanding the provision in the Act approved August 11, 1939 (53 Stat. 1409), limiting employment in the above-mentioned positions to citizens of the United States from and after the date of the approval of said Act, citizens of Panama may be employed in such positions; (2) that at no time shall the number of Panamanian citizens employed in the above-mentioned positions exceed the number of citizens of the United States so employed, if United States citizens are available in continental United States or on the Canal Zone; (3) that nothing in this Act shall prohibit the continued employment of any person who shall have rendered fifteen or more years of faithful and honorable service on the Canal Zone; (4) that in the selection of personnel for skilled, technical, administrative, clerical, supervisory, or executive positions, the controlling factors in filling these positions shall be efficiency, experience, training, and education; (5) that all citizens of Panama and the United States rendering skilled, technical, clerical, administrative, executive, or supervisory service on the Canal Zone under the terms of this Act (a) shall normally be employed not more than forty hours per week; (b) may receive as compensation equal rates of pay based upon rates paid for similar employment in continental United States plus 25 per centum.

Estimates to accompany bids.

Seventeen, naval service and Marine Corps.

54 Stat. 885.
Post, pp. 369, 386, 724, 1018.
Government-owned vehicles, use restricted.

"Official purposes."

Canal Zone. Considerable requirement, civilian personnel.

Previous.

Employees with 15 or more years of service.
Selection of personnel.

Hours of employment, pay rates.
(6) this entire section shall apply only to persons employed in skilled, technical, clerical, administrative, executive, or supervisory positions on the Canal Zone directly or indirectly by any branch of the United States Government or by any corporation or company whose stock is owned wholly or in part by the United States Government: Provided further, That the President may suspend, from time to time in whole or in part, compliance with this section in time of war or national emergency if he should deem such course to be in the public interest.

SEC. 110. The Secretary of the Navy is authorized where necessary, to exceed the statutory limit on repairs and alterations to vessels during the fiscal year 1943.

SEC. 111. During the fiscal year ending June 30, 1943, all retired officers of the Navy and Marine Corps, and retired officers and enlisted men of those services, shall, when on active duty, receive full pay and allowances.

SEC. 112. No part of any appropriation contained in this Act shall be used to pay the salary or wages of any person who advocates, or who is a member of an organization that advocates, the overthrow of the Government of the United States by force or violence; Provided, That for the purposes hereof an affidavit shall be considered prima facie evidence that the person making the affidavit does not advocate, and is not a member of an organization that advocates, the overthrow of the Government of the United States by force or violence: Provided further, That any person who advocates, or who is a member of an organization that advocates, the overthrow of the Government of the United States by force or violence and accepts employment the salary or wages for which are paid from any appropriation in this Act shall be guilty of a felony and, upon conviction, shall be fined not more than $1,000 or imprisoned for not more than one year, or both: Provided further, That the above penalty clause shall be in addition to, and not in substitution for, any other provisions of existing law.

SEC. 113. No part of any money appropriated herein or included under any contract authority herein granted shall be expended for the payment of any commission on any land purchase contract in excess of 2 per centum of the purchase price.

SEC. 114. The funds appropriated in this Title shall be available until June 30, 1943, for the purposes authorized in the last proviso of section 8 (a) of the Act of June 28, 1940 (54 Stat. 660).

SEC. 115. This title may be cited as the “Naval Appropriation Act, 1943”.

TITLE II—ADDITIONAL APPROPRIATIONS, FISCAL YEAR 1942

SEC. 201. For additional amounts for appropriations for the Navy Department and the naval service, fiscal year 1942, to be supplemental and additional to the appropriations and funds in the Naval Appropriation Act for the fiscal year 1942, including the objects and subject to the limitations and conditions specified under the respective headings and subject to the provisions under the heading “General Provisions” contained in said Act, except as otherwise provided in this Title, as follows:

NAVAL ESTABLISHMENT
OFFICE OF THE SECRETARY

Miscellaneous expenses, Navy, $2,950,000, including all necessary expenses for the establishment, maintenance, and operation of a security inspection force (including personal services in the District
of Columbia or elsewhere, by contract or otherwise, without regard to section 3709, Revised Statutes, or the civil service or classification laws), and physical examinations by civilian physicians and in other than naval hospitals of civilian employees engaged in hazardous occupations: Provided, That the provision under this heading in the Naval Appropriation Act, 1942, as amended, limiting the number of civilian officers and employees who may be employed in the Navy Department proper, at Washington, or elsewhere, is hereby further amended by increasing such number to fifteen thousand.

Naval Research Laboratory, $14,500.

BUREAU OF NAVIGATION

Training, education, and welfare, Navy:

Naval War College, $2,000;
Naval Training Station, San Diego, California, $890,000;
Naval Training Station, Newport, Rhode Island, $370,000;
Naval Training Station, Great Lakes, Illinois, $730,000;
Naval Training Station, Norfolk, Virginia, $125,000;
Instruction, Navy, $2,335,000;
Libraries, Navy, $105,000;
Welfare and Recreation, Navy, $225,000;
In all, training, education, and welfare, Navy, $4,982,000.

Naval Reserve, $4,050,000.

Pay of employees, Naval Academy, $65,000.

Maintenance and repairs, Naval Academy, $170,000.

BUREAU OF SHIPS

Maintenance, Bureau of Ships, $661,000,000.

BUREAU OF ORDNANCE

Ordnance and ordnance stores, Navy, $2,057,374,000.

BUREAU OF SUPPLIES AND ACCOUNTS

Pay, subsistence, and transportation, Navy: The limitation of $15 per man for civilian clothing to men given discharges for undesirability, bad conduct, or inaptitude is hereby increased to $25, including the cost of an overcoat when necessary; the limitation on the additional number of enlisted men who may perform household services at such places as shall be designated by the Secretary of the Navy is hereby increased from one hundred to three hundred; and funds appropriated under this heading for the fiscal year 1942 shall be available for the hire of quarters comparable to quarters assignable on a capital ship for officers and enlisted men as authorized by the Secretary of the Navy to meet emergency conditions: Provided, That under this authorization no funds may be expended for the hire of quarters for occupancy by the dependents of officers or enlisted men.

Maintenance, Bureau of Supplies and Accounts, $29,830,000, including payment of part-time or intermittent employment in the District of Columbia or elsewhere of such specialists as may be contracted for by the Secretary of the Navy, at a rate of pay not exceeding $25 per diem for any person so employed.

Clothing and small-stores fund, $33,240,000.

Naval Supply Account Fund, $160,000,000: Provided, That the value of the balances of supplies and materials on board naval vessels on January 1, 1942, shall be expended from the Naval Supply Account, as directed by the Secretary of the Navy, without charge to current appropriations.
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BUREAU OF MEDICINE AND SURGERY

Medical Department, Navy, including the care, maintenance, and treatment of patients in naval and other hospitals, $23,000,000.
Care of the dead, Navy, $500,000.

BUREAU OF YARDS AND DOCKS

Maintenance, Bureau of Yards and Docks, $16,750,000, including the purchase of two hundred motor-propelled passenger-carrying vehicles at a cost not to exceed $750 each: Provided, That the limitation on expenditures for the maintenance, operation, and repair of motor-propelled passenger-carrying vehicles, including the compensation of civilian officers and enlisted men detailed to such duty, in the aggregate and in any case, is hereby repealed.

BUREAU OF AERONAUTICS

Aviation, Navy, including not to exceed $85,000,000 for additional plant facilities in public or private plants, $4,408,300,000.

MARINE CORPS

Pay, Marine Corps:
Pay of officers, active list, $2,225,000;
Pay of enlisted men, active list, $5,901,000;
In all, to be accounted for as one fund, $8,126,000.
General expenses, Marine Corps:
Provisions, $4,282,290;
Clothing, $22,729,417;
Fuel, $486,254;
Military supplies and equipment, $112,173,894;
Transportation of troops—recruiting, $2,288,362;
Repair of barracks, $224,484;
Forage, $4,398;
Miscellaneous supplies and expenses, $12,810,801;
In all, to be accounted for as one fund, $155,000,000.

COAST GUARD

For additional amounts for appropriations for the Coast Guard, fiscal year 1942, including the objects specified under the various headings in the Treasury Department Appropriation Act, 1942, as amended, as follows:
Salaries, Office of Commandant, United States Coast Guard (Navy), $100,000.
Pay and allowances, Coast Guard (Navy), $9,890,000: Provided, That the limitation on the amount which may be expended for recreation, amusement, comfort, contentment, and health of enlisted men is hereby increased from $76,746 to $120,846.
General expenses, Coast Guard (Navy), $13,280,000: Provided, That the limitation upon the amount which may be expended for the purchase of motor-propelled passenger-carrying vehicles is hereby increased from $25,000 to $125,000.
Civilian employees, Coast Guard (Navy), $440,000.
Construction of vessels and shore facilities, Coast Guard (Navy), including the purchase or construction of additional and replacement vessels and their equipment, and the construction, rebuilding, or extension of shore facilities, including the acquisition of sites and improvements thereon when specifically approved by the Secretary
of the Navy, $24,160,000, to remain available until expended: Provided, That not to exceed 4 per centum shall be available for administrative expenses, including personal services in the District of Columbia.

Emergency construction, Coast Guard vessels and shore facilities (Navy), including the objects specified under this heading in the First Supplemental Civil Functions Appropriation Act, 1941, $1,150,000.

Establishing and improving aids to navigation, Coast Guard (Navy), including all expenditures directly related thereto and acquisition of sites therefor, $1,950,000.

INCREASE AND REPLACEMENT OF NAVAL VESSELS

Construction and machinery: On account of hulls and outfits of vessels and machinery of vessels heretofore authorized (and appropriated for in part), including necessary tools, equipment, and facilities in public or private plants for shipbuilding, and in addition this appropriation shall be available for the construction of one hundred and fifty thousand tons of combatant ships, as authorized by Public Law 369, Seventy-seventh Congress, approved December 23, 1941, for the acquisition, conversion, or construction of eight hundred thousand additional tons of auxiliary vessels, as authorized by Public Law 330, Seventy-seventh Congress, approved December 17, 1941, and for the replacement of combatant vessels as authorized by the Act of March 27, 1934 (48 Stat. 503), $1,402,500,000, to remain available until expended: Provided, That the Secretary of the Navy is hereby authorized to enter into contracts for tools, equipment, and facilities in public or private plants for shipbuilding in an additional amount of $500,000,000, the total amount authorized in this and prior Acts for such purposes being $1,300,000,000.

Armor, armament, and ammunition: Toward the armor, armament, and ammunition for vessels hereinbefore described under the head of “Construction and machinery”, including the necessary tools, equipment, and facilities in and land for public and private plants for the manufacture or production of ordnance material, munitions, and armor, $125,000,000, 000, to remain available until expended: Provided, That the Secretary of the Navy is authorized to enter into contracts for tools, equipment, and facilities in and land for public and private plants for the manufacture or production of ordnance material, munitions, and armor in an additional amount of $70,000,000, the total amount authorized in this and prior Acts for such purposes being $495,000,000.

Emergency construction: Toward the construction of one thousand seven hundred and ninety-nine additional vessels, at a total cost of not to exceed $3,900,000,000, including hulls, machinery, outfits, armor, armament, ammunition, and essential tools, equipment and facilities in public or private plants for the building or equipping of such vessels or portions thereof, $300,000,000, to remain available until expended: Provided, That the Secretary of the Navy is authorized to enter into contracts in the amount of not to exceed $750,000,000 for essential tools, equipment, and facilities in public or private plants for the building or equipping of said vessels or portions thereof.

REPAIR FACILITIES, NAVY

Repair facilities, Navy, $250,000,000.
PUBLIC LAWS—CHS. 46, 47—FEB. 7, 1942

NAVY DEPARTMENT

contingent expenses

Contingent and miscellaneous expenses, Naval Observatory, $4,000.

GENERAL PROVISIONS

Sec. 202. Existing limitations on the number of enlisted men who may be detailed to duty in the Navy Department in the District of Columbia and Marine Corps Headquarters are hereby repealed and the existing limitation on the number of enlisted men who may be detailed for duty at Coast Guard Headquarters is hereby increased to forty-five: Provided, That additional details of enlisted men shall be subject to the approval of the Secretary of the Navy.

Sec. 203. Except in amounts limited by the Secretary of the Navy, not exceeding $25 in any one instance, no part of any sum herein appropriated shall be used directly or indirectly to compensate, reimburse, or pay any individual for christening or celebrating at the christening of any vessel constructed in whole or in part by the expenditure of any part of the funds herein appropriated: Provided, That the Secretary of the Navy shall determine the nature and extent of any ceremonies in connection with the launching of any vessel either in public or private shipbuilding plants.

Sec. 204. This title may be cited as "Title VI, Naval Appropriation Act, 1942".

TITLE III—DEFENSE AID

Sec. 301. Whenever the President deems it to be in the interest of national defense, he may authorize the Secretary of the Navy to lease for such period of time not exceeding the duration of the existing national emergency ships appropriated for in whole or in part in this Act under the heading "Increase and Replacement of Naval Vessels, Emergency Construction" or to sell, transfer title to, exchange, lease, lend, or otherwise dispose of, to the government of any country whose defense the President deems vital to the defense of the United States, any other defense article procured from funds appropriated in this Act, in accordance with the provisions of the Act of March 11, 1941 (Public Law 11): Provided, That the total value of articles, other than ships, disposed of under this authority shall not exceed $2,500,000,000.

Approved, February 7, 1942.

[CHAPTER 47]

JOINT RESOLUTION

To authorize the President of the United States to render financial aid to China, and for other purposes.

Whereas China has for more than four years valiantly resisted the forces of Japanese aggression; and

Whereas financial and economic aid to China will increase her ability to oppose the forces of aggression; and

Whereas the defense of China is of the greatest possible importance:

Therefore be it

Resolved by the Senate and House of Representatives of the United States of America in Congress assembled, That the Secretary of the Treasury, with the approval of the President, is hereby authorized, on behalf of the United States, to loan or extend credit or give other financial aid to China in an amount not to exceed in the aggregate
$500,000,000 at such time or times and upon such terms and conditions as the Secretary of the Treasury with the approval of the President shall deem in the interest of the United States.

SEC. 2. The authority herein granted shall be in addition to any other authority provided by law.

SEC. 3. There is hereby authorized to be appropriated, out of any money in the Treasury not otherwise appropriated, such sum or sums not to exceed $500,000,000 as may be necessary to carry out the provisions of this joint resolution.

Approved, February 7, 1942.

[CHAPTER 48]
AN ACT
Authorizing the Administrator of Veterans' Affairs to grant an easement for highway purposes to the county of Macon, Alabama, in a strip of land located at Veterans' Administration Facility, Tuskegee, Alabama.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the Administrator of Veterans' Affairs is authorized and directed to grant an easement for highway purposes to the county of Macon, Alabama, in the following-described property located at Veterans' Administration Facility, Tuskegee, Alabama:

Beginning at a point in the north property line of the United States of America and known as Veterans' Administration Facility, Tuskegee, Alabama, said point being located in the east west center of section 13, township 17, range 23, twenty-one and sixty-six one-hundredths chains east of the west boundary of said section; thence east ninety-four one-hundredths chains along the north property line of the United States of America; thence south fifteen degrees sixteen minutes east seven and two-tenths chains; thence south thirteen degrees six minutes east four and four hundred and sixteen one-thousandths chains to a point in the east property line of the United States of America; thence south three and fifteen one-hundredths chains along said east property line to a corner in the property line of the United States of America; thence west two-tenths of a chain along the south property line of the United States of America; thence north thirteen degrees six minutes west seven and four hundred and twenty-six one-thousandths chains; thence north fifteen degrees sixteen minutes west seven and forty-three one-hundredths chains to the point of beginning, containing one and twenty-three one-hundredths acres, more or less.

Approved, February 7, 1942.

[CHAPTER 49]
AN ACT
To amend section 7 of the Natural Gas Act.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That section 7 of the Natural Gas Act, approved June 21, 1938, is hereby amended by striking out subsection (c) thereof and by adding after subsection (b) the following new subsections:

"(c) No natural-gas company or person which will be a natural-gas company upon completion of any proposed construction or extension shall engage in the transportation or sale of natural gas, subject to the jurisdiction of the Commission, or undertake the construction or extension of any facilities therefor, or acquire or operate any such facilities or extensions thereof, unless there is in force with respect
to such natural-gas company a certificate of public convenience and
necessity issued by the Commission authorizing such acts or opera-
tions: Provided, however, That if any such natural-gas company or
predecessor in interest was bona fide engaged in transportation or
sale of natural gas, subject to the jurisdiction of the Commission, on
the effective date of this amendatory Act, over the route or routes or
within the area for which application is made and has so operated
since that time, the Commission shall issue such certificate without
requiring further proof that public convenience and necessity will be
served by such operation, and without further proceedings, if appli-
cation for such certificate is made to the Commission within ninety
days after the effective date of this amendatory Act. Pending the
determination of any such application, the continuance of such opera-
tion shall be lawful.

"In all other cases the Commission shall set the matter for hearing
and shall give such reasonable notice of the hearing thereon to all
interested persons as in its judgment may be necessary under rules
and regulations to be prescribed by the Commission; and the application
shall be decided in accordance with the procedure provided in
subsection (e) of this section and such certificate shall be issued or
denied accordingly: Provided, however, That the Commission may
issue a temporary certificate in cases of emergency, to assure mainte-
nance of adequate service or to serve particular customers, without
notice or hearing, pending the determination of an application for a
certificate, and may by regulation exempt from the requirements of
this section temporary acts or operations for which the issuance of a
certificate will not be required in the public interest.

"(d) Application for certificates shall be made in writing to the
Commission, be verified under oath, and shall be in such form, con-
tain such information, and notice thereof shall be served upon such
interested parties and in such manner as the Commission shall, by
regulation, require.

"(e) Except in the cases governed by the provisos contained in
subsection (c) of this section, a certificate shall be issued to any
qualified applicant therefor, authorizing the whole or any part of the
operation, sale, service, construction, extension, or acquisition covered
by the application, if it is found that the applicant is able and willing
properly to do the acts and to perform the service proposed and to
conform to the provisions of the Act and the requirements, rules, and
regulations of the Commission thereunder, and that the proposed
service, sale, operation, construction, extension, or acquisition, to the
extent authorized by the certificate, is or will be required by the
present or future public convenience and necessity; otherwise such
application shall be denied. The Commission shall have the power to
attach to the issuance of the certificate and to the exercise of the
rights granted thereunder such reasonable terms and conditions as the
public convenience and necessity may require.

"(f) The Commission, after a hearing had upon its own motion
or upon application, may determine the service area to which each
authorization under this section is to be limited. Within such service
area as determined by the Commission a natural-gas company may
enlarge or extend its facilities for the purpose of supplying increased
market demands in such service area without further authorization.

"(g) Nothing contained in this section shall be construed as a
limitation upon the power of the Commission to grant certificates of
public convenience and necessity for service of an area already being
served by another natural-gas company."

Approved, February 7, 1942.
AN ACT

To extend the time during which orders and marketing agreements under the Agricultural Adjustment Act, as amended, may be applicable to hops.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That section 3 of the Act entitled "An Act to amend the Agricultural Adjustment Act, as amended, by including hops as a commodity to which orders under such Act are applicable", approved April 13, 1938, as amended, is amended by striking out "September 1, 1942" and inserting in lieu thereof "September 1, 1945".

SEC. 2. Subsection (6) of section 8c of the Agricultural Adjustment Act, as amended, is amended by deleting the comma after the word "hops" in the first paragraph thereof and inserting the words "and their products" and a comma.

SEC. 3. Subsection (6) of section 8c of the Agricultural Adjustment Act, as amended, is further amended by adding thereto the following new paragraph:

"(F) In the case of hops and their products, in addition to, or in lieu of, the foregoing terms and conditions, orders may contain one or more of the following:

"(i) Limiting, or providing methods for the limitation of, the total quantity thereof, or of any grade, type, or variety thereof, produced during any specified period or periods, which all handlers may handle in the current of or so as directly to burden, obstruct, or affect interstate or foreign commerce in hops or any product thereof.

"(ii) Apportioning, or providing methods for apportioning, the total quantity of hops of the production of the then current calendar year permitted to be handled equitably among all producers in the production area to which the order applies upon the basis of one or more or a combination of the following: The total quantity of hops available or estimated will become available for market by each producer from his production during such period; the normal production of the acreage of hops operated by each producer during such period upon the basis of the number of acres of hops in production, and the average yield of that acreage during such period as the Secretary determines to be representative, with adjustments determined by the Secretary to be proper for age of plantings or abnormal conditions affecting yield; such normal production or historical record of any acreage for which data as to yield of hops are not available or which had no yield during such period shall be determined by the Secretary on the basis of the yields of other acreage of hops of similar characteristics and of productivity, subject to adjustment as just provided for.

"(iii) Allotting, or providing methods for allotting, the quantity of hops which any handler may handle so that the allotment fixed for that handler shall be limited to the quantity of hops apportioned under preceding section (ii) to each respective producer of hops; such allotment shall constitute an allotment fixed for that handler within the meaning of subsection (5) of section 8a of this title."

Approved, February 10, 1942.
CHAPTER 53
February 10, 1942
AN ACT
To amend the Act approved October 24, 1941, entitled "An Act to authorize the Secretary of the Navy to provide salvage facilities, and for other purposes" (Public Law Numbered 280, Seventy-seventh Congress), so as to remove the limitation on the sum authorized to be appropriated annually to effectuate the purposes of the Act.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That section 2 of the Act approved October 24, 1941, entitled "An Act to authorize the Secretary of the Navy to provide salvage facilities, and for other purposes" (Public Law Numbered 280, Seventy-seventh Congress), be, and the same is hereby, amended to read as follows:

"Sec. 2. There is hereby authorized to be appropriated out of any money in the Treasury not otherwise appropriated, such funds as may be necessary to effectuate the purposes of this Act."

Approved, February 10, 1942.

CHAPTER 54
February 10, 1942
AN ACT
To authorize an appropriation for payment to the Middle Rio Grande Conservancy District of construction costs assessed against certain lands within such district acquired by the United States for the benefit of certain Indians in the State of New Mexico.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That there is hereby authorized to be appropriated, out of any money in the Treasury, the sum of $22,415.43, to be expended by the Secretary of the Interior for the purpose of paying to the Middle Rio Grande Conservancy District, a corporate political subdivision of the State of New Mexico, that part of the cost of works constructed by such district which was assessed against four hundred and twenty-nine one-hundredths acres, more or less, of lands, in addition to the lands covered by the contract of December 14, 1928, between the district and the Secretary of the Interior, executed pursuant to the Act of March 13, 1928 (45 Stat. 312), in Sandoval County within such district as its proportionate share of the cost of construction of such works; such lands having been acquired by the United States for and on behalf of the Pueblo Indians of Cochiti, Santo Domingo, San Felipe, and Santa Ana subsequent to their assessment for construction costs but without the payment of the assessments thereon.

SEC. 2. The unexpended balance of the amount appropriated by the Act of May 10, 1939 (53 Stat. 685-701), for final payment to the Middle Rio Grande Conservancy District on account of Pueblo Indian lands benefited by the works constructed by the district is hereby made available for payment to the district to liquidate liens against three hundred and twenty and sixty-five one-hundredths acres in addition to lands covered by the contract of December 14, 1928, supra, representing unpaid construction assessments at the time the lands were purchased for the Indians.

Approved, February 10, 1942.
AN ACT
To increase the earnings of the United States Government life-insurance fund and the national service life-insurance fund by expediting the investment of the moneys thereof, and for other purposes.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That all cash balances in the United States Government life-insurance fund and the national service life-insurance fund on the enactment of this Act, together with all moneys thereafter accruing to such funds, including premiums, appropriated moneys, the proceeds of any sales of investments which may be necessary to meet current expenditures, and interest on investments, shall be deposited with the Treasurer of the United States in the disbursing accounts of the Chief Disbursing Officer, Division of Disbursement, and shall thereupon be available for disbursement for meeting all expenditures and making investments authorized to be made from such funds without covering into the Treasury of the United States and withdrawal on money requisitions. All necessary bookkeeping adjustments of such funds in the accounts on the books of the Treasury shall be made upon the basis of the settlement of disbursing accounts by the General Accounting Office.

Approved, February 10, 1942.

[CHAPTER 56]
AN ACT
To amend the Act of June 11, 1940 (Public, Numbered 590, Seventy-sixth Congress, third session), providing for the relief of Indians who have paid taxes on allotted land.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the Act of June 11, 1940 (Public, Numbered 590, Seventy-sixth Congress, ch. 315, third session), be, and the same is hereby, amended to read:

"The Secretary of the Interior is hereby authorized, under such rules and regulations as he may prescribe, to reimburse Indian allottees, or Indian heirs or Indian devisees of allottees, for all taxes paid, including penalties and interest, on so much of their allotted lands as have been patented in fee prior to the expiration of the period of trust without application by or consent of the patentee: Provided, That if the Indian allottee, or his or her Indian heirs or Indian devisees, have by their own act accepted such patent, no reimbursement shall be made for taxes paid, including penalties and interest, subsequent to acceptance of the patent: Provided further, That the fact of such acceptance shall be determined by the Secretary of the Interior."

"In any case in which a claim against a State, county, or political subdivision thereof, for taxes collected upon such lands during the trust period has been reduced to judgment and such judgment remains unsatisfied in whole or in part, the Secretary of the Interior is authorized, upon reimbursement by him to the Indian of the amount of taxes including penalties and interest paid thereon, and upon payment by the judgment debtor of the costs of the suit, to cause such judgment to be released: Provided further, That in any case, upon submission of adequate proof, the claims for taxes paid by or on behalf of the patentee or his Indian heirs or Indian devisees have been satisfied, in whole or in part, by the State, county, or political subdivision thereof, the Secretary of the Interior is authorized to reimburse the State, county, or political subdivision for such amounts as may have been paid by them."
SEC. 2. There is hereby authorized to be appropriated the sum of $90,000, or so much thereof as may be necessary, out of any money in the Treasury not otherwise appropriated, for the purpose of carrying out the provisions of this Act.

Any appropriations made pursuant to this section shall remain available until expended.

Approved, February 10, 1942.

[CHAPTER 57]

AN ACT

Authorizing overtime pay for certain employees of the National Advisory Committee for Aeronautics.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That compensation for employment in excess of forty hours in any administrative workweek computed at a rate of one and one-half times the regular rate is hereby authorized to be paid hereafter, under such regulations as the President may prescribe, to those employees in the field service of the National Advisory Committee for Aeronautics whose overtime services are essential to the national defense program and whose duties are determined by the President to be comparable to the duties of those employees of the War Department, the Navy Department, and the Coast Guard, for whom overtime compensation is authorized under existing law and regulations: Provided, That in determining the overtime compensation of per annum employees the base pay for one day shall be considered to be one three-hundred-and-sixtieth of the respective per annum salaries.

Sec. 2. The provisions of this Act shall be effective during the national emergency declared by the President on September 8, 1939, to exist, and shall terminate June 30, 1943, unless the Congress shall otherwise provide.

Approved, February 10, 1942.

[CHAPTER 69]

AN ACT

To amend section 602 (m) of the National Service Life Insurance Act of 1940 (Public, Numbered 801, Seventy-sixth Congress), as amended, to enable a person in active service in the Army, Navy, Marine Corps, or Coast Guard to secure such insurance effective as of date of application by advance of active service pay, and for other purposes.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That section 602 (m), title VI, of an Act entitled “An Act to provide revenue, and for other purposes”, approved on October 8, 1940 (Public, Numbered 801, Seventy-sixth Congress), be, and the same is hereby, amended by striking out the period at the end thereof and inserting a colon and the following proviso: “Provided, That an amount equal to the first premium due under a national service life-insurance policy may be advanced from current appropriations for active service pay to any person in the active service in the Army, Navy, Marine Corps, or Coast Guard, which amount shall constitute a lien upon any service or other pay accruing to the person for whom such advance was made and shall be collected therefrom if not otherwise paid: Provided further, That no disbursing or certifying officer shall be responsible for any loss incurred by reason of the advance herein authorized:
And provided further, That any amount so advanced in excess of available service or other pay shall constitute a lien on the policy within the provisions of section 5, Public Law Numbered 866, Seventy-sixth Congress, approved October 17, 1940.  
Approved, February 11, 1942.

[CHAPTER 71]

JOINT RESOLUTION

Making an appropriation to provide financial aid to China.

Resolved by the Senate and House of Representatives of the United States of America in Congress assembled, That the sum of $500,000,000 is hereby appropriated, out of any money in the Treasury not otherwise appropriated, to enable the Secretary of the Treasury to carry out the provisions of the joint resolution entitled "Joint resolution to authorize the President of the United States to render financial aid to China, and for other purposes," approved February 7, 1942, and to remain available until June 30, 1943.

Approved, February 12, 1942.

[CHAPTER 72]

AN ACT

To release all the interest of the United States in certain land constituting a portion of the right-of-way granted to the Central Pacific Railway Company under the Act of July 1, 1862, as amended and supplemented.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the conveyance by the Central Pacific Railway Company to the trustees of Summit Lodge, Numbered 54, Knights of Pythias, involving certain land in the town of Truckee, California, hereinafter described, being a part of the right-of-way of the Central Pacific Railway Company granted by an Act of Congress approved July 1, 1862 (12 Stat. 489), and an Act of Congress approved July 2, 1864 (13 Stat. 356), is hereby validated and confirmed with the same force and effect as if the land involved therein had been held by the company in fee simple absolute at the time of the making of the conveyance:

Parcel numbered 1: Beginning at the southwest corner of lot 1 of block "C" as said lot and block are designated on that certain map filed by the Central Pacific Railroad Company, July 15, 1890, Nevada County records, said point of beginning being also at right angles northerly and distant ninety-seven and five-tenths feet from the center line of the Central Pacific Railway Company's originally located main track at engineer's station 770 + 95.0; thence, easterly parallel to and distant ninety-seven and five-tenths feet northerly at right angles from said center line of main track, along the south line of lots 1, 2, and 3 of said block "C", a distance of sixty and sixty-seven one-hundredths feet to a point; thence, at right angles, northerly from the last-described course thirty-seven and five-tenths feet to a point; thence, at right angles, westerly and parallel to said south line of lots 1, 2, and 3, a distance of sixty and sixty-seven one-hundredths feet to a point in the west line of said lot 1; thence in a southerly direction along the west line of lot 1 a distance of thirty-seven and five-tenths feet to the point of beginning, containing an area of fifty-two one-thousandths of an acre, more or less.

Parcel numbered 2: Commencing at the southwest corner of lot 1 of block "C" as said lot and block are designated on that certain map filed by the Central Pacific Railroad Company, July 15, 1890, Nevada
County records; said point of commencement being at right angles northerly and distant ninety-seven and five-tenths feet from the center line of the Central Pacific Railway Company's originally located main track at engineer's station 770+95.0; thence easterly, parallel to and distant ninety-seven and five-tenths feet northerly at right angles, from said center line of main track along the south line of lots 1, 2, and 3 of said block "C", a distance of sixty and sixty-seven one-hundredths feet to the point of beginning of the parcel of land to be described; thence continuing along the south line of lots 3, 4, and 5 of said block "C", sixty-four and thirty-three one-hundredths feet to the southeast corner of said lot 5; thence at right angles, northerly from the last-described course along the east line of said lot 5, a distance of ninety feet to the northeast corner of said lot 5; thence, at right angles westerly from the last-described course along the north line of said lots 1, 2, 3, 4, and 5 of said block "C", one hundred and twenty-five feet to the northwest corner of said lot 1; thence at right angles southerly from the last-described course along the west line of said lot 1, a distance of fifty-two and five-tenths feet to a point; thence at right angles easterly from the last-described course sixty and sixty-seven one-hundredths feet to a point; thence at right angles northerly from the last-described course thirty-seven and five-tenths feet to the point of beginning and containing an area of two hundred and six one-thousandths of an acre, more or less.

Parcel numbered 3: A strip of land six and seven-tenths feet wide, lying easterly of and adjacent to said lot 5 of said block "C" and extending northerly from the easterly prolongation of the south line of said lot 5 of said block "C", eighty-seven and eight-tenths feet, containing an area of fourteen one-thousands of an acre, more or less.

Provided, That such validation and confirmation shall not diminish the right-of-way to a width of less than fifty feet on either side of the center of the main track or tracks of the Central Pacific Railway Company as now established and maintained: And provided further, That there shall be reserved to the United States all oil, coal, or other minerals in the land and the right to prospect for, mine, and remove the same under the applicable mineral land laws.

Approved, February 13, 1942.

To authorize the Commissioners of the District of Columbia to acquire, operate, and regulate public off-street parking facilities, and for other purposes.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That it is hereby declared that the free circulation of traffic of all kinds through the highways of the District is necessary to the health, safety, and general welfare of the public, whether residing in said District, or traveling to, through, or from said District in the course of lawful pursuits; that in recent years the greatly increased use by the public of motor vehicles of all kinds has caused serious traffic congestion on the highways of the District; that the parking of motor vehicles on the highways of the District has contributed to this congestion to such an extent as to interfere seriously with the primary use of such highways for the movement of traffic; that such parking prevents the free circulation of traffic in, through, and from said District impedes rapid and effective fighting of fires and the disposition of police forces in the District, threatens irreparable loss in valuations of property in the District, which can no longer be readily reached by vehicular traffic,
and endangers the health, safety, and welfare of the general public; that this parking nuisance can be reduced by providing sufficient off-street parking facilities conveniently located in the several residential, commercial, industrial, and governmental areas of the District; that adequate off-street parking facilities have not been provided by private enterprise; that it may be necessary to supplement private parking spaces by off-street parking facilities provided by public undertaking; and that the enactment of this Act, as well as the use of land for the purposes set forth in this Act, is hereby declared to be a public necessity.

Sec. 2. That, when used in this Act, unless the context indicates otherwise—

The term "District" means the District of Columbia.

The term "Commissioners" means the Commissioners of the District of Columbia.

The term "agency" means the Motor Vehicle Parking Agency created in section 4 of this Act.

The term "parking facilities" means one or more public off-street parking areas for motor vehicles, including necessary structures.

Sec. 3. The Commissioners, within the limits of appropriations by Congress therefor, are authorized to exercise all powers necessary and convenient to carry out the purposes of this Act, the said purposes being hereby declared to be the acquisition, creation, and operation, in any manner hereinafter provided, under public regulation, of public off-street parking facilities in the District as a necessary incident to insuring in the public interest the free circulation of traffic in and through said District. Such powers shall include, but shall not be limited to, the powers hereinafter enumerated:

(a) The power to acquire any property, real or personal, or any interest therein, by purchase, lease, gift, bequest, devise, or grant, or by condemnation under the provisions of sections 483 to 491, inclusive, of chapter XV, as amended, of the Code of Law for the District of Columbia, approved March 3, 1901 (31 Stat. 1265-1266) in any area of the District to which the agency shall have made a determination that public parking facilities are necessary or expedient. Before acquiring any area for parking facilities the Commissioners shall request the National Capital Park and Planning Commission for its recommendations and it shall be the duty of said Commission to report thereon within thirty days of such request.

(b) The power to undertake, by contract or otherwise, the clearance and improvement of any such property as well as the construction, establishment, reconstruction, alteration, repair, maintenance, and operation thereon of parking facilities; to contract, by lease or otherwise, with competitive bidding, with any individual, firm, association, or corporation, private or public, for the operation of any parking facilities for such period, not exceeding five years, as the Commissioners shall determine, and to terminate, without prior notice, any contract in the event of any failure or omission of any party thereto to observe or enforce the rules or schedules of rates made under authority of paragraph (d) of this section.

(c) The power to sell, exchange, transfer, or assign any property, real or personal, or any interest therein, acquired under authority of this Act, whether or not improved: Provided, That such action shall be in accordance with the general law covering the disposal of such property by the District of Columbia: Provided further, That the agency shall have first determined such property to be no longer necessary for the purposes of this Act.

(d) The power to establish and from time to time to revise, with or without public hearings, uniform schedules of rates to be charged
for use of space in each such parking facility; to provide rate differentials between said parking facilities for such reasons as the amount of space occupied, the location of the facility, and other reasonable differences; and to prescribe and promulgate such rules and regulations for the carrying out of the provisions of this Act as may be necessary to keep said parking facilities subject at all times to public regulation, and to insure the maintenance and operation of such parking facilities in a clean and orderly manner and in such a manner as to provide efficient and adequate service to the public. The rates to be charged for parking of motor vehicles within said parking facilities shall be fixed at the lowest possible rates, consistent with the achievement of the purposes of this Act, that will defray the cost of maintaining, operating, and administering the parking facilities; liquidate within such time as the Commissioners shall determine the cost of acquiring and improving the required property for parking-facility purposes; and provide for the acquisition and improvement of other necessary parking facilities, but without any purpose of obtaining for the District any profit or surplus revenue from the operation of said parking facilities. There shall be no discrimination in rates or privileges among the members of the public using said parking facilities.

(e) The power to secure and install mechanical parking meters or parking devices on the streets, avenues, roads, highways, and other public spaces in the District under the jurisdiction and control of the said Commissioners, in addition to those mechanical parking meters and devices installed pursuant to the authority conferred on the said Commissioners by section 11, of the District of Columbia Appropriation Act 1938, approved April 4, 1938 (52 Stat. 192), such meters or devices to be located at such points as the Commissioners may determine, and the said Commissioners are authorized and empowered to make and enforce rules and regulations for the control of parking of vehicles on such streets, avenues, roads, highways, and other public spaces, and as an aid to such regulation and control of the parking of vehicles the Commissioners may prescribe fees for the parking of vehicles where meters or devices are installed.

SEC. 4. There is hereby created a motor-vehicle parking agency consisting of seven members, namely, a representative of the Federal Works Agency, to be designated by the Administrator thereof; a representative of the National Park Service, to be designated by the Secretary of the Interior; a representative of the Department of Vehicles and Traffic of the District, to be designated by the Commissioners, and four other members, each of whom shall have been a bona fide resident of the District for at least three years immediately preceding his appointment, to be appointed by the Commissioners, without regard to race or creed. The Secretary of the Interior, the Federal Works Administrator, and the Commissioners may from time to time, in their discretion, change their respective designates in office, and they shall name new designates to fill any vacancies caused by the death, resignation, or other inability to serve, of their respective designates in office. The terms of the other four members of the agency shall be four years each, except that in the case of the initial appointments, one shall be for a term of one year, one for a term of two years, and one for a term of three years. In the case of any vacancy in the position of the members appointed for definite terms the same shall be filled for the remainder of the term. The said agency shall perform the duties imposed upon it by this Act and such other duties as the Commissioners may assign to it. The Commissioners are authorized to delegate to the agency any or all
of the powers vested in the said Commissioners by this Act, except
the powers set forth in paragraphs (a) and (c) in section 3
of this Act.

Sec. 5. Parking facilities may be established in any section or por-
tion of the District except that no parking facilities shall be estab-
lished upon any property zoned residential without the approval of
the Zoning Commission of the District. The Zoning Commission may
grant such approval only after public notice and hearing in accordance
with section 3 of the Act entitled “An Act providing for the zoning
of the District of Columbia and the regulation of the location, height,
bulk, and uses of buildings and other structures and of the uses of
land in the District of Columbia, and for other purposes”, approved
June 20, 1938.

Sec. 6. The National Capital Park and Planning Commission and
the Highway Planning Survey Unit shall make available such records
and factual data and make such additional surveys as the Commis-
sioners or the agency may deem necessary to carry out the purposes of
this Act.

Sec. 7. All fees and other moneys collected under this Act, including
all fees collected pursuant to section 11 of the District of Columbia
Appropriation Act, 1939, approved April 4, 1938 (52 Stat. 192), and
all moneys derived from the sale or assignment of any property, real
or personal, shall be deposited in a special account in the Treasury of
the United States entirely to the credit of the District of Columbia
and shall be appropriated and used solely and exclusively for the pur-
poses set forth in this Act, including the reimbursement of the high-
way fund of the District for any moneys advanced therefore to carry
out the purposes of this Act.

Sec. 8. Appropriations from the highway fund of the District are
hereby authorized to carry out the provisions of this Act for the fiscal
year ending June 30, 1942, and thereafter the Commissioners are
authorized and directed to include in their annual estimates such
amounts as may be required from said highway fund and the fund
created by this Act for the purpose of carrying out the provisions of
this Act, including the payment of salaries and necessary administra-
tive expenses. The Commissioners are authorized to employ a
director and such other personal services as may be necessary to carry
out the provisions of this Act, and the salaries of such employees,
other than members of said agency, are to be fixed in accordance with
the provisions of the Classification Act of 1923, as amended. The
Commissioners shall fix the compensation of the members of said
agency without reference to the provisions of the Classification Act:
Provided, however, That the compensation of any members shall not
exceed $500 per annum: And provided further, That no compensa-
tion for services as a member of such agency shall be provided for
any member who holds a salaried public office or position in the
District of Columbia or the Federal Governments.

Sec. 9. If any provision of this Act, or the application thereof to
any person or circumstances, shall be held invalid, the validity of the
remainder of the Act and the application of such provision to other
persons or circumstances shall not be affected thereby.

Sec. 10. This Act may be cited as the “District of Columbia Motor
Vehicle Parking Facility Act of 1942”.

Approved, February 16, 1942.
To provide for temporary promotion in the Army of the United States of officers commissioned in the Air Corps or assigned to duty with the Air Corps.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That, during any war in which the United States is now engaged, any officer of the Regular Army Air Corps, any officer of the Regular Army other than Air Corps who is assigned to duty with any tactical unit, or any installation, or any staff, of the Air Corps, any officer of the Air Corps Reserve or any other section of the Officers' Reserve Corps assigned to duty with any tactical unit, or any installation, or any staff, of the Air Corps, any officer of the National Guard of the United States ordered into the active military service of the United States with an Air Corps unit or assigned to duty with any tactical unit, or any installation, or any staff, of the Air Corps, and any officer directly commissioned in the Army of the United States and assigned to duty with any tactical unit, or any installation, or any staff, of the Air Corps, may be appointed to higher temporary grade not above that of colonel, without vacating his existing commission in the Regular Army; the Officers' Reserve Corps, the National Guard of the United States, or the Army of the United States, as the case may be. The provisions of this Act shall not apply to officers of the arms and services other than Air Corps who are assigned to those units or detachments of such arms or services on duty with the Air Corps. Officers so appointed shall be appointed and commissioned in the Army of the United States and shall take rank in the grade to which appointed from the date stated in their commissions or letters of appointment. Such appointments shall continue until six months after the termination of any war in which the United States is now engaged unless sooner terminated by order of the President, or until relieved from assignment to the duty herein described, whichever is the earlier: Provided, That the temporary promotion of any officer under the terms of this Act shall not prevent his subsequent permanent promotion nor, if eligible therefor, his subsequent temporary promotion under section 4 of the Act of June 16, 1936 (49 Stat. 1525), or under section 127a of the National Defense Act, as amended: Provided further, That during the period described herein, and in order to preserve relative rank in grade, every Regular Army Air Corps officer shall take rank in grade within the Air Corps from the date of the earliest promotion to that grade under this or any other provisions of existing law. Officers temporarily appointed under this Act shall be entitled to the pay, flying pay, and allowances pertaining to the grade to which temporarily appointed. No officer holding temporary rank under the provisions of this Act shall be eligible to command outside the Air Corps, except by seniority under his permanent commission, unless specifically so ordered by competent authority.

Approved, February 16, 1942.

To extend the time for examination of quarterly accounts covering expenditures by disbursing officers of the United States Navy.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the time for examination of quarterly accounts covering expenditures by disburs-
ing officers of the United States Navy after the date of actual receipt in the Bureau of Supplies and Accounts, Navy Department, and before transmitting the same to the General Accounting Office, as limited by section 12 of the Act of July 31, 1894 (28 Stat. 209), as amended, is hereby extended from sixty to ninety days in time of war or during any emergency declared by Congress and for a period of eighteen months after such war or emergency shall have ceased to exist.

Approved, February 20, 1942.

[CHAPTER 96]

AN ACT
To authorize the purchase from appropriations made for the Indian Service of supplies and materials for resale to natives, native cooperative associations, and Indian Service employees stationed in Alaska.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the Secretary of the Interior is hereby authorized to purchase from appropriations made for the benefit of natives of Alaska, food, clothing, supplies, and materials for resale, under such rules and regulations as he may prescribe, to employees of the Department of the Interior stationed in Alaska and to natives of Alaska and native cooperative associations under his supervision. The proceeds from such sales shall be credited to the appropriation or appropriations current at the date of the deposit thereof into the Treasury and shall be available for the same purposes.

Approved, February 20, 1942.

[CHAPTER 98]

AN ACT
To provide for the deposit and expenditure of various revenues collected at schools and hospitals operated by the Indian Service in Alaska.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That hereafter miscellaneous revenues derived from schools, hospitals, and other facilities maintained and operated by the Indian Service for the benefit of Indians and natives of Alaska shall be covered into the Treasury of the United States under the provisions of the Act of May 17, 1926 (44 Stat. 560).

Approved, February 20, 1942.

[CHAPTER 104]

JOINT RESOLUTION
Amending section 7 of the Neutrality Act of 1939.

Resolved by the Senate and House of Representatives of the United States of America in Congress assembled, That section 7 of the Neutrality Act of 1939 (Public Resolution Numbered 54, Seventy-sixth Congress) is amended by adding at the end thereof the following new paragraph:

"(e) This section shall not be operative when the United States is at war."

Approved, February 21, 1942.
February 21, 1942
[56 Stat.]
[Public Law 460]

To authorize the transfer of lands from the United States to the Maryland-National Capital Park and Planning Commission under certain conditions, and to accept title to another tract to be transferred to the United States.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the Secretary of the Navy be, and he is hereby, authorized to transfer and convey to the Maryland-National Capital Park and Planning Commission, a body corporate, created by chapter 448 of the Acts of the General Assembly of Maryland of 1927, as amended, under such conditions as may be approved by the said Secretary, without cost to the United States, all right, title, and interest of the United States in and to the following parcels of land, situated in Montgomery County, Maryland, metes and bounds, descriptions of which are on file in the Navy Department and with the said Maryland-National Capital Park and Planning Commission:

Parcels designated “A” and “B” of a plat entitled “Plan Showing Park Lands To Be Required For Rock Creek Park, Unit No. 3, Montgomery County, Maryland (Part of U. S. Naval Medical Center)” as filed among the records of said Maryland-National Capital Park and Planning Commission, plan 2217–R 2, said parcels being more particularly described as follows:

Parcel “A”: Eighteen and three hundred and eighty-seven thousandths acres, more or less, acquired by the United States of America from Paul Henderson and wife by deed dated November 8, 1938, recorded among the land records of Montgomery County, Maryland, in liber 719, folio 49.

Parcel “B”: One thousand two hundred and seventy-four ten-thousandths of an acre, more or less, being part of a tract containing forty-two and five-tenths acres, conveyed to the United States of America by the Columbia Park Company by deed dated December 14, 1938, recorded among the land records of Montgomery County, Maryland, in liber 721, folio 331.

Parcels designated “A”, “B”, and “C” as shown on plan 2269–1, entitled “Right-of-Way Plan of Jones Bridge Road (United States Naval Medical Center, Montgomery County, Maryland)” of the records of said commission, said parcels being more particularly described as follows:

Parcel “A”: Three and five one-thousandths acres, more or less, being a strip of land fifty feet wide at the southern edge of the parcel acquired by the United States of America from George E. Hamilton and wife by deed dated November 9, 1938, recorded among the land records of Montgomery County, Maryland, in liber 719, folio 53.

Parcel “B”: One and five hundred and twenty-seven one-thousandths acres, more or less, being a strip of land comprising the southern edges of the parcels acquired by the United States of America from the Columbia Park Company and Ellen MacPherson Legg by deeds dated December 14, 1938, and January 27, 1939, recorded among the land records of Montgomery County, Maryland, in liber 721, folio 331, and liber 723, folio 477, respectively.

Parcel “C”: Nine hundred and ninety-five one-thousandths of an acre, more or less, being an irregular strip of land near the southern edges of the lands acquired by the United States of America from George E. Hamilton and wife, Margaret Coolidge, and Ellen MacPherson Legg by deeds dated November 9, 1938, December 8, 1938, and January 27, 1939, recorded among the land records of Montgomery County, Maryland, in liber 719, folio 53, liber 724, folio 404, and liber 723, folio 477, respectively;
Provided, That when and in the event the aforesaid parcels "A," "B," and "C," as shown on said plan 2269-1, are no longer used as a roadway the title to said parcels shall revert to the United States: Provided further, That in consideration of the foregoing transfer by the Secretary of the Navy, the Maryland–National Capital Park and Planning Commission shall construct and maintain an adequate roadway leading from the proposed Beach Drive to a road to be constructed by the United States Government on the Naval Medical Center site at a suitable point on the Maryland–National Capital Park and Planning Commission taking line as shown on Bureau of Yards and Docks Drawing Numbered 130349, dated December 6, 1938: And provided further, That the Maryland–National Capital Park and Planning Commission shall, upon completion of the relocation of the Jones Bridge Road, cause the necessary action to be taken to vest title to the old right-of-way of the Jones Bridge Road within the boundaries of the Naval Medical Center in the United States of America. The Secretary of the Navy is further authorized to accept on behalf of the United States, without cost to the United States, all right, title, and interest in and to said right-of-way.

Approved, February 21, 1942.

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[CHAPTER 106]

AN ACT

To provide that the Navy ration may include canned or powdered or concentrated fruit or vegetable juices.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That section 1 of the Act entitled "An Act to effect needed changes in the Navy ration," approved March 2, 1933 (47 Stat. 1423, 34 U. S. C. 902), is amended by adding after the words "sixteen ounces of fresh fruit" the following: "or six ounces of canned fruit or vegetable juices, or one ounce of powdered fruit juices, or six-tenths of an ounce of concentrated fruit juices".

Approved, February 21, 1942.

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[CHAPTER 107]

AN ACT

To provide decentralization of the issuance of orders authorizing the payment of travel expenses in connection with the transfer of civilian employees from one station to another.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That during the continuance of the present war and for six months thereafter, any appropriations herefore or hereafter made available for expenses of travel of civilian officers and employees of the War and Navy Departments and the Coast Guard shall be available also for expenses of travel performed by them on transfer from one official station to another when authorized, by such responsible officer or officers of the Department concerned as the head thereof may designate for that purpose, in the order directing the travel: Provided, That such expenses shall not be allowed for any transfer effected for the convenience of the officer or employee.

Approved, February 21, 1942.
February 21, 1942

[Public Law 463]

First Deficiency Appropriation Act, 1942.

AN ACT Making appropriations to supply deficiencies in certain appropriations for the fiscal year ending June 30, 1942, and for prior fiscal years, to provide supplemental appropriations for the fiscal year ending June 30, 1942, and for other purposes.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the following sums are appropriated, out of any money in the Treasury not otherwise appropriated, to supply deficiencies in certain appropriations for the fiscal year ending June 30, 1942, and for prior fiscal years, to provide supplemental appropriations for the fiscal year ending June 30, 1942, and for other purposes, namely:

TITLE I—GENERAL APPROPRIATIONS

LEGISLATIVE

SENATE

To enable the Secretary of the Senate to expend from the appropriation for Salaries of officers and employees of the Senate, fiscal year 1942, the necessary amounts from March 1 to June 30, 1942, to increase from $2,460 per annum to $3,000 per annum, the salary of the foreman of the Senate folding room so long as the position is held by the present incumbent.

HOUSE OF REPRESENTATIVES

Special and select committees: For expenses of special and select committees authorized by the House, fiscal year 1942, $110,000.

Reporting committee hearings: For stenographic reports of hearings of committees other than special and select committees, fiscal year 1942, $15,000.

OFFICE OF LEGISLATIVE COUNSEL

Salaries and expenses: For salaries and expenses of maintenance of the Office of Legislative Counsel, as authorized by law, fiscal year 1942, $1,500, to be disbursed by the Clerk of the House of Representatives.

LIBRARY OF CONGRESS

Security of collections: For an additional amount to enable the Librarian to effect precautionary measures for the security of the collections of the Library of Congress, and for every expense incidental thereto, including personal services, including special and temporary services at rates to be fixed by the Librarian, services other than personal, rentals of space within or without the District of Columbia, equipment, supplies, travel and subsistence, purchase, hire, maintenance, repair, and operation of motor-vehicles within and without the District of Columbia, fiscal years 1942 and 1943, $100,000.

GOVERNMENT PRINTING OFFICE

Working capital and congressional printing and binding: For an additional amount for working capital and congressional printing and binding, fiscal year 1942, including the objects and subject to the conditions and limitations specified under this heading in the Legislative Branch Appropriation Act, 1942, and including an additional amount of $100,000 for the printing, binding, and distribution of the Federal Register in accordance with the Act approved July
26, 1935 (44 U. S. C. 301–317), $3,720,000: Provided, That of this sum $2,000,000 shall be returned to the Treasury as an unexpended balance not later than December 31, 1942.

General expenses, Office of Superintendent of Documents: For an additional amount for general expenses, Office of Superintendent of Documents, fiscal year 1942, including the objects and subject to the conditions specified under this heading in the Legislative Branch Appropriation Act, 1942, $150,000.

THE JUDICIARY

Salaries and expenses of clerks, United States courts: For an additional amount for salaries and expenses of clerks, United States courts, fiscal year 1942, including the objects specified under this head in the Judiciary Appropriation Act, 1942, $25,000.

EXECUTIVE OFFICE OF THE PRESIDENT

OFFICE FOR EMERGENCY MANAGEMENT

Civilian Defense: To enable the Director of Civilian Defense, under such regulations as the President may prescribe (which regulations may provide exemption from the requirements of section 3709 of the Revised Statutes), to carry out the provisions of the Act entitled "An Act to provide protection of persons and property from bombing attacks in the United States, and for other purposes," approved January 27, 1942 (Public Law 415), fiscal year 1942, $100,000,000, to remain available until June 30, 1943, of which not to exceed $3,000,000 shall be available for all administrative expenses, including printing and binding and personal services in the District of Columbia: Provided, That no part of this appropriation shall be used to pay any person in the Office of Civilian Defense unless such person is directly employed in the administration of such Act of January 27, 1942: Provided further, That no part of the funds appropriated herein may be used for the employment of persons, the rent of facilities or the purchase of equipment and supplies to promote, produce or carry on instruction or to direct instruction in physical fitness by dancers, fan dancing, street shows, theatrical performances or other public entertainments: Provided further, That no part of this appropriation shall be available to pay the salary of any person at the rate of $4,500 per annum or more unless such person is appointed by the President, by and with the advice and consent of the Senate: Provided further, That the Director of Civilian Defense shall transmit to the Chairman of the Committee on Appropriations of the Senate and the Chairman of the Committee on Appropriations of the House of Representatives every sixty days following the date of the enactment of this Act, a report in summary and by categories of the progress of the procurement of equipment and material provided by this appropriation: Provided further, That no funds herein appropriated shall be used for the payment of any person especially employed by a contractor to solicit or secure a contract upon any agreement for a commission, percentage, brokerage, or contingent fee.

INDEPENDENT EXECUTIVE AGENCIES

EMPLOYEES' COMPENSATION COMMISSION

Salaries and expenses: For an additional amount for salaries and expenses, fiscal year 1942, including the objects specified under this head in the "Employees' Compensation Commission Appropriation Act, 1942", $72,500.
Printing and binding: For an additional amount for printing and binding for the Employees' Compensation Commission, fiscal year 1942, $5,000.

Employees' compensation fund: For an additional amount for the payment of compensation provided by the Act entitled "An Act to provide compensation for employees of the United States suffering injuries while in the performance of their duties, and for other purposes", approved September 7, 1916 (5 U.S.C. 785), fiscal year 1942, including the objects under this head in the Employees' Compensation Commission Appropriation Act, 1942, $400,000.

Salaries and expenses, military bases (national defense): For all necessary expenses of the Employees' Compensation Commission in administering the Act of August 16, 1941, making applicable the Longshoremen's and Harbor Workers' Compensation Act (33 U.S.C. 901) to military, air, and naval bases outside continental United States, including personal services in the District of Columbia; lawbooks, books of reference, and periodicals; printing and binding; fees and mileage of witnesses; stenographic reporting services, by contract or otherwise; purchase, maintenance, operation, and repair of motor-propelled or horse-drawn passenger-carrying vehicles for use in the field; transfer of household goods and effects as provided by the Act of October 10, 1940 (54 Stat. 1105); fiscal year 1942, $175,000; Provided, That section 3709, Revised Statutes, shall not apply to any purchase or service outside continental United States when the unit aggregate amount involved does not exceed $500.

FEDERAL COMMUNICATIONS COMMISSION

National defense activities: For an additional amount for national defense activities, fiscal year 1942, including the objects for which and subject to the conditions under which the appropriation under this heading in the Independent Offices Appropriation Act, 1942, is available, $587,195.

FEDERAL SECURITY AGENCY

PUBLIC HEALTH SERVICE

Expenses, Division of Venereal Diseases: For an additional amount for the maintenance and expenses of the Division of Venereal Diseases, fiscal year 1942, including the same objects specified under this head in the Federal Security Agency Appropriation Act, 1942, $2,500,000; Provided, That $9,000 shall be transferred from this appropriation to the appropriation "Traveling expenses, Federal Security Agency", and $8,500 shall be transferred from this appropriation to the appropriation "Printing and binding, Federal Security Agency".

Disease and sanitation investigations: For an additional amount for disease and sanitation investigations, Public Health Service, fiscal year 1942, including the same objects specified under this head in the Federal Security Agency Appropriation Act, 1942, $77,481; Provided, That the appropriation "Disease and sanitation investigations, Public Health Service, 1942", as supplemented by this appropriation shall be available for alterations to buildings and equipment of the Public Health Service laboratory at Hamilton, Montana.

Emergency health and sanitation activities, Public Health Service (national defense): For an additional amount for emergency health and sanitation activities (national defense), fiscal year 1942, including the objects specified under this head in the Federal Security Agency Appropriation Act, 1942, and the Surgeon General is authorized to engage in such activities in the areas specified in said Act independently of the State and local authorities, $1,295,000.
Training for nurses, Public Health Service (national defense): For an additional amount for training for nurses (national defense), fiscal year 1942, including the objects specified under this heading in the Federal Security Agency Appropriation Act, 1942, $600,000: Provided, That the amount of any allotment from this or the appropriation to which this is supplemental remaining unpaid at the end of the fiscal year 1942 shall be available for allotment for the fiscal year 1943.

OFFICE OF EDUCATION

Education and training, defense workers (national defense): For an additional amount for payments to States, and so forth (national defense), for the acquisition by purchase, rental, gift, or otherwise of new or used equipment when needed by agencies in providing courses pursuant to plans approved in the method prescribed in paragraph 2 under this heading in the Labor-Federal Security Appropriation Act, 1942, $10,000,000, to be available until June 30, 1943.

FEDERAL WORKS AGENCY

PUBLIC ROADS ADMINISTRATION

Inter-American Highway: For surveys in connection with and the construction of the Inter-American Highway, in accordance with the provisions of the Act approved December 26, 1941 (Public Law 375), and necessary expenses incident thereto, including the purchase of motor-propelled passenger-carrying vehicles necessary for use by the Public Roads Administration in carrying out the provisions of said Act in the Central American republics named therein, $7,000,000, to remain available until expended: Provided, That expenditures hereunder may be made without regard to section 3709, Revised Statutes.

NATIONAL MEDIATION BOARD

Salaries and expenses, National Railroad Adjustment Board: For an additional amount for “Salaries and expenses, National Railroad Adjustment Board, National Mediation Board”, fiscal year 1942, $22,500, and, in addition thereto, not to exceed the sum of $2,500 may be transferred from the appropriation “Printing and binding, National Railroad Adjustment Board, National Mediation Board, 1942”: Provided, That the amount available only for services of referees is hereby increased to $65,000.

SELECTIVE SERVICE SYSTEM

During the period of the emergency declared by the President on May 27, 1941, so much of section 6 of the Act approved May 6, 1939 (53 Stat. 683), as amended by section 2 of the Act approved June 30, 1939 (53 Stat. 989), as requires the head of each independent establishment and executive department (other than the Post Office Department) to submit to the Postmaster General quarterly reports relating to mail matter which has been transmitted free of postage, is hereby suspended, insofar as the Selective Service System is concerned.

DISTRICT OF COLUMBIA

GENERAL EXPENSES

Recorder of deeds, rent, District of Columbia: For an additional amount, fiscal year 1942, for rent of offices of the recorder of deeds, to be expended without reference to the provisions of section 6 of the District of Columbia Appropriation Act, 1942, $6,250.
Office of Superintendent ofWeights, Measures, and Markets: For an additional amount for contingent expenses, and maintenance and repairs to markets, fiscal year 1942, including the objects specified in the appropriation for this purpose in the District of Columbia Appropriation Act, fiscal year 1942, $250; and the limitation upon the purchase of one motor vehicle equipped for making investigations of sales of gasoline and oil by short measure is increased to $1,000.

Minimum Wage and Industrial Safety Board—Salaries and expenses: For all necessary expenses, including personal services and printing and binding, fiscal year 1942, $5,320.

District of Columbia employees’ compensation fund: For an additional amount for the fiscal year 1942 for carrying out the provisions of section 11 of the District of Columbia Appropriation Act approved July 11, 1919, extending to the employees of the government of the District of Columbia the provisions of the Act of September 7, 1916, providing compensation for employees of the United States suffering injuries while in the performance of their duties, $8,000.

Printing and binding: For an additional amount for printing and binding, fiscal year 1942, including the condition specified in the appropriation for this purpose in the District of Columbia Appropriation Act, 1942, $7,500.

Central Garage: The limitation of $1,700 contained in the District of Columbia Appropriation Act, 1942, upon the purchase of two field wagons for the surveyor's office is increased to $1,900, and the limitation of $650 contained in said Act upon the acquisition, by purchase or exchange, including the value of a vehicle exchanged, of any passenger-carrying automobile, except busses, station wagons, patrol wagons, and ambulances, and except as otherwise specifically authorized in that Act, is increased to $750.

SEWERS

Assessment and permit work: For an additional amount, fiscal year 1942, for assessment and permit work, sewers, $250,000, to continue available until June 30, 1943.

METROPOLITAN POLICE

Salaries: For an additional amount, fiscal year 1942, for the pay and allowances of officers and members of the Metropolitan Police force, in accordance with the Act of May 27, 1924, as amended by the Act of July 1, 1930 (46 Stat. 839-841), subject to the conditions specified in the appropriation for this purpose in the District of Columbia Appropriation Act, 1942, $53,890.

Miscellaneous and contingent expenses: For an additional amount, fiscal year 1942, for miscellaneous and contingent expenses, including the objects and conditions specified in the appropriation for this purpose in the District of Columbia Appropriation Act, 1942, $2,080.

Uniforms: For an additional amount, fiscal year 1942, for furnishing uniforms and other official equipment, including the objects specified in the appropriation for this purpose in the District of Columbia Appropriation Act, 1942, $7,125.

PUBLIC SCHOOLS

Repairs and improvements, buildings and grounds: The limitation of $6,000 for a new roof over the auditorium at the Francis Junior High School contained in the appropriation for this purpose in the District of Columbia Appropriation Act, 1942, is increased to $8,500.
School building and playground sites: For an additional amount for the purchase of school building and playground sites, as specified in the appropriation for this purpose in the First Deficiency Appropriation Act, 1941, $10,000, to remain available until expended.

FIRE DEPARTMENT

Miscellaneous: For an additional amount for fuel, fiscal year 1942, $7,700.

HEALTH DEPARTMENT

Tuberculosis sanatoria, expenses: The limitation of $800 for purchase and exchange of one motortruck, specified in the appropriation for this purpose in the District of Columbia Appropriation Act, 1942, is increased to $900.

PUBLIC WELFARE

Division of Child Welfare: For an additional amount, fiscal year 1942, for maintenance of the receiving home for children, including the objects and conditions specified in the appropriation for this purpose in the District of Columbia Appropriation Act, 1942, $2,750.

Home For Aged and Infirm: For an additional amount for personal services, fiscal year 1942, $13,000.

For an additional amount for repairs and improvements to buildings and grounds, fiscal year 1942, $48,000.

For an additional amount for the fiscal year 1942 for provisions and so forth, including the objects specified in the appropriation for this purpose in the District of Columbia Appropriation Act, 1942, $45,000.

MILITIA

Militia armory: For completing construction of an armory for the Militia of the District of Columbia, $110,000.

NATIONAL CAPITAL PARKS

PARK POLICE

Salaries: For an additional amount, fiscal year 1942, for pay and allowances of the United States Park Police force, in accordance with the Act approved May 27, 1924, as amended, $4,085.

Uniforms and equipment: For an additional amount for uniforming and equipping the United States Park Police force, fiscal year 1942, including the objects specified in the appropriation for this purpose in the District of Columbia Appropriation Act, 1942, $2,855.

HIGHWAY FUND, GASOLINE TAX AND MOTOR VEHICLE FEES

Police traffic control: For an additional amount, fiscal year 1942, for police traffic control, payable from the special fund created by the Act of April 23, 1924, as amended by the Act of August 17, 1937 (50 Stat. 676), $9,500, which amount shall be transferred to the appropriation for pay and allowances of officers and members of the Metropolitan Police force contained in the District of Columbia Appropriation Act, 1942.

WATER SERVICE

Washington Aqueduct: For an additional amount for the operation, maintenance, repair, and protection of Washington Aqueducts

Post, p. 258.

Post, p. 445.

55 Stat. 510.

55 Stat. 523.

43 Stat. 172.

D. C. Code § 4-203.

50 Stat. 527.

56 Stat. 514.

Post, p. 506.
and their accessories, fiscal year 1942, including the objects specified in the appropriation for this purpose in the District of Columbia Appropriation Act, 1942, and the purchase of uniforms for guards, radio equipment, and one additional passenger-carrying motor vehicle at a cost of not to exceed $750, $34,360.

Water Department: For the purchase of a site for the erection of an elevated water tank in the vicinity of Alabama and Massachusetts Avenues Southeast, fiscal year 1942, $5,000.

For an additional amount, fiscal year 1942, for extension of the water department distribution system, laying of such service mains as may be necessary under the assessment system, $250,000, to continue available until June 30, 1943.

The foregoing sums under the water service shall be paid wholly out of the revenues of the Water Department of the District of Columbia.

JUDGMENTS

For the payment of final judgments, including costs, rendered against the District of Columbia, as set forth in Senate Document Numbered 165 and House Document Numbered 559 of the Seventy-seventh Congress, $21,288, together with such further sum as may be necessary to pay the interest at not exceeding 4 per centum per annum on such judgments, as provided by law, from the date the same became due until the date of payment.

DIVISION OF EXPENSES

The foregoing sums for the District of Columbia, unless otherwise therein specifically provided, shall be paid out of the revenues of the District of Columbia and the Treasury of the United States in the manner prescribed by the District of Columbia Appropriation Acts for the respective fiscal years for which such sums are provided.

DEPARTMENT OF AGRICULTURE

FOREST SERVICE

SALARIES AND EXPENSES

Fighting forest fires: For an additional amount for fighting and preventing forest fires, fiscal year 1942, $2,050,000.

DEPARTMENT OF THE INTERIOR

GENERAL LAND OFFICE

Revested Oregon and California Railroad and Reconveyed Coos Bay Wagon Road Grant Lands, Oregon: For an additional amount for carrying out the provisions of title I of the Act of August 28, 1937, entitled “An Act relating to the revested Oregon and California Railroad and Reconveyed Coos Bay Wagon Road Grant Lands situated in the State of Oregon”, fiscal year 1942, including the objects and conditions specified under this heading in the Interior Department Appropriation Act, 1942, $18,000.

GEOLOGICAL SURVEY

Mineral leasing: For an additional amount for mineral leasing, fiscal year 1941, including the objects specified under this heading in the Interior Department Appropriation Act, 1941, §608.58.
Oil and gas investigations: For an additional amount for oil and
gas investigations, fiscal year 1942, including the objects specified
under this heading in the Interior Department Appropriation Act,
1942, $66,000; and the limitations under said heading of $6,500 on
the amount which may be expended for the purchase of motor-
propelled passenger-carrying vehicles, and $22,600 on the amount
which may be expended for personal services in the District of
Columbia, are hereby increased to $10,500 and $24,800, respectively.

Investigation of domestic sources of mineral supply: For an addi-
tional amount for investigation of domestic sources of mineral supply,
fiscal year 1942, including the objects specified under this heading
in the Interior Department Appropriation Act, 1942, $225,000; and
the limitations under said heading of $22,000 on the amount which
may be expended for the purchase of motor-propelled passenger-
carrying vehicles, and $32,500 (as increased by the First Supplemental
National Defense Appropriation Act, 1942) on the amount which
may be expended for personal services in the District of Columbia,
are hereby increased to $24,400 and $35,000, respectively.

GOVERNMENT IN THE TERRITORIES

Relief and civilian defense, Hawaii: For restoration to the emer-
gency fund for the President appropriated by the Independent
Offices Appropriation Act, 1942, of the amount allocated therefrom
to the Secretary of the Interior by letter of January 12, 1942 (num-
bered 42–56), for the protection, care, and relief of the civilian
population in the Territory of Hawaii, $15,000,000.

Reconstruction and improvement of Richardson Highway, Alaska: For
reconstruction and improvement of Richardson Highway, Alaska,
including construction of necessary bridges, and all expenses incident
to the foregoing, fiscal year 1942, $2,200,000, to remain available until
expended.

DEPARTMENT OF JUSTICE

FEDERAL BUREAU OF INVESTIGATION

Salaries and expenses, detection and prosecution of crimes (emer-
gency): For an additional amount for salaries and expenses in the
District of Columbia and elsewhere, during the national emergency,
in the detection and prosecution of crimes against the United States,
fiscal year 1942, including the objects and for the purposes specified
under this head in the Department of Justice Appropriation Act,
1942, $2,150,000.

Claims for damages: For the payment of claims for damages to
any person or damages to or loss of privately owned property caused
by employees of the Federal Bureau of Investigation, acting within
the scope of their employment, considered, adjusted, and determined
by the Attorney General, under the provisions of the Act entitled
"An Act to provide for the adjustment and settlement of certain
claims arising out of the activities of the Federal Bureau of Investi-
gation", approved March 20, 1936 (5 U. S. C. 300b), as fully set forth

NAVY DEPARTMENT

Office of the Secretary

Claims for damages by collision with naval vessels: To pay claims
for damages adjusted and determined by the Secretary of the Navy
under the provisions of the Act entitled "An Act to amend the Act
authorizing the Secretary of the Navy to settle claims for damages to private property arising from collisions with naval vessels, approved December 28, 1922, as fully set forth in House Document Numbered 578, Seventy-seventh Congress, §771.41.

POST OFFICE DEPARTMENT

(OUT OF THE POSTAL REVENUES)

DEPARTMENTAL

SALARIES IN BUREAUS AND OFFICES

For an additional amount for salaries, Office of the Solicitor for the Post Office Department, fiscal year 1942, $8,265.

CONTINGENT EXPENSES

Printing and binding, Post Office Department: For an additional amount for printing and binding for the Post Office Department, fiscal year 1942, $200,000.

FIELD SERVICE

OFFICE OF THE CHIEF INSPECTOR

Post-office inspectors, salaries: For an additional amount for salaries of inspectors, fiscal year 1942, $65,000: Provided, That the number of inspectors that may be employed for the remainder of the fiscal year 1942 is hereby increased from six hundred and thirty-five to seven hundred and thirty-five.

Post-office inspectors, traveling and miscellaneous expenses: For an additional amount, fiscal year 1942, for traveling and miscellaneous expenses of post-office inspectors, including the objects specified under this head in the Post Office Department Appropriation Act, 1942, $49,000.

OFFICE OF THE FIRST ASSISTANT POSTMASTER GENERAL

Compensation to postmasters: For an additional amount for compensation to postmasters, fiscal year 1941, including the objects and conditions specified under this head in the Post Office Department Appropriation Act, 1941, $300,000.

Detroit River postal service: For an additional amount for the Detroit River postal service, fiscal year 1941, $500.

Special-delivery fees: For an additional amount for fees to special-delivery messengers, fiscal year 1941, $125,000.

Unusual conditions at post offices: For an additional amount for unusual conditions at post offices, fiscal year 1942, $300,000.

Miscellaneous items, first- and second-class post offices: For an additional amount for miscellaneous items, first- and second-class post offices, fiscal year 1942, $300,000.

OFFICE OF THE SECOND ASSISTANT POSTMASTER GENERAL

Star Route Service, Alaska: For an additional amount for inland transportation by star routes in Alaska, fiscal year 1942, $30,000.

OFFICE OF THE FOURTH ASSISTANT POSTMASTER GENERAL

Vehicle service: For an additional amount for vehicle service, fiscal year 1942, including the objects and conditions specified under this head in the Post Office Department Appropriation Act, 1942, $1,000,000.
DEPARTMENT OF STATE

CONTINGENT EXPENSES (DEPARTMENTAL)

Contingent expenses, Department of State: For an additional amount for contingent expenses, Department of State, fiscal year 1942, including the objects specified under this head in the Department of State Appropriation Act, 1942, $150,000, of which there may be expended not to exceed $35,000 for the purchase of typewriters, adding machines, and other labor-saving devices, including rental, exchange, and repair thereof, and $1,000 for the purchase and exchange of books, maps, and periodicals, and, when authorized by the Secretary of State, dues for library membership in societies or associations which issue publications to members only, or at a price to members lower than to subscribers who are not members, newspapers, teletype rentals, and tolls.

FOREIGN INTERCOURSE

Emergencies arising in the Diplomatic and Consular Service: For an additional amount to enable the President to meet unforeseen emergencies arising in the Diplomatic and Consular Service, fiscal year 1942, including the objects and subject to the limitations specified under this heading in the Department of State Appropriation Act for 1942, $5,000,000, to remain available until June 30, 1943.

TREASURY DEPARTMENT

OFFICE OF THE SECRETARY

Consolidated emergency fund: For all expenses necessary, including personal services in the District of Columbia, in connection with the performance by the bureaus and offices of the Treasury Department hereinafter named of additional or increased functions and activities arising out of the war emergency, fiscal year 1942, $253,000, from which sum, transfers, not to exceed the amounts specified, may be made to said bureaus and offices as follows: Office of the Secretary, $41,396; Office of the Chief Clerk, for contingent expenses, $37,500; Superintendent of Treasury Buildings, $36,680; Division of Personnel, $15,934; and Bureau of Internal Revenue, $106,490: Provided, That none of the funds herein appropriated shall be used for producing moving pictures.

CUSTODY OF TREASURY BUILDINGS

Salaries and expenses, guard force: The limitation on the amount which may be obligated for purchase, repair, and cleaning of uniforms contained in the appropriation under this head in the Treasury Department Appropriation Act 1942, is hereby increased from $9,875 to $13,575.

BUREAU OF ACCOUNTS

Contingent expenses, public moneys: For an additional amount for contingent expenses, public moneys, fiscal year 1942, including the objects specified under this head in the Treasury Department Appropriation Act, 1942, $150,000.

Refund of moneys erroneously received and covered: For an additional amount for refund of moneys erroneously received and covered, fiscal year 1942, $10,000.
BUREAU OF THE PUBLIC DEBT

Expenses of loans: The limitation on the amount that may be obligated during the fiscal year 1942 under the indefinite appropriation "Expenses of loans, Act of September 24, 1917, as amended and extended", contained in the Second Deficiency Appropriation Act, 1941, is hereby increased from $9,800,000 to $26,000,000: Provided, That such appropriation shall be available during the fiscal years 1942 and 1943 for payment of all necessary expenses connected with public-debt issues or with any refunding operations, to be expended as the Secretary of the Treasury may direct.

OFFICE OF THE TREASURER OF THE UNITED STATES

Check forgery insurance fund (revolving fund): To carry out the purposes of an Act to authorize the Treasurer of the United States to make settlements with payees of lost or stolen checks, which have been paid on forged endorsements, in advance of reclamation, and for other purposes, approved November 21, 1941 (Public Law 310), $50,000, which amount shall be deposited with the Treasurer of the United States in the special deposit account authorized to be established by said Act, entitled the "Check forgery insurance fund" (revolving fund), and shall be available for expenditure for the purposes of the Act by the Treasurer of the United States at the direction of the Secretary of the Treasury.

BUREAU OF CUSTOMS

Salaries and expenses: For an additional amount for collecting the revenue from customs, including the objects specified under this head in the Treasury Department Appropriation Act, 1942, $471,000, and the limitation under said head on the amount which may be expended for the purchase of passenger-carrying vehicles is hereby increased from $87,500 to $140,055.

SECRET SERVICE DIVISION

Suppressing counterfeiting and other crimes: For an additional amount for suppressing counterfeiting and other crimes, for the fiscal year 1942, including the objects specified under this head in the Treasury Department Appropriation Act, 1942, $229,000.

Salaries, White House Police: For an additional amount for "Salaries, White House Police", fiscal year 1942, for fifty-five privates, two sergeants, two lieutenants, and one inspector, in addition to the number specified in the Act of April 22, 1940, $50,000.

Uniforms and equipment, White House Police: For an additional amount for uniforming and equipping the White House Police, fiscal year 1942, including the objects specified under this head in the Treasury Department Appropriation Act, fiscal year 1942, $10,770.

BUREAU OF THE MINT

Transportation of bullion and coin: For an additional amount for transportation of bullion and coin, between mints, assay offices, and bullion depositories, including compensation of temporary employees, fiscal year 1942, $500,000, to remain available until June 30, 1943.

Salaries and expenses, mints and assay offices: For an additional amount for salaries and expenses, mints and assay offices, fiscal year 1942, including the objects specified under this head in the Treasury Department Appropriation Act, 1942, $1,395,900.
PROCUREMENT DIVISION

The appropriation "Salaries and expenses, Procurement Division", contained in the Treasury Department Appropriation Act, 1942, is hereby made available for the payment of per diem employees engaged in work in connection with operations of the fuel yards at rates of pay approved by the Secretary of the Treasury, not exceeding current rates for similar services in the District of Columbia, and the second paragraph under the caption "Procurement Division" in such Act is hereby amended by adding after the words "District of Columbia" the words "and areas adjacent thereto".

COAST GUARD

Claims for damages, operation of vessels: To pay claims for damages adjusted and determined by the Secretary of the Treasury under the provisions of the Act entitled "An Act to provide for the adjustment and settlement of certain claims for damages resulting from the operation of vessels of the Coast Guard and the Public Health Service, in sums not exceeding $3,000 in any one case", approved June 15, 1936, as fully set forth in House Document Numbered 587, Seventy-seventh Congress, $1,243.57.

WAR DEPARTMENT

MILITARY ACTIVITIES

OFFICE OF THE SECRETARY OF WAR

Claims for damages to and loss of private property: To pay claims for damages adjusted and determined by the Secretary of War under the provisions of an Act entitled "An Act making appropriations for the support of the Army for the fiscal year ending June 30, 1913, and for other purposes", approved August 24, 1912, as fully set forth in House Document Numbered 580, Seventy-seventh Congress, $4,955.71.

CIVIL FUNCTIONS

CORPS OF ENGINEERS

Claim for damages, river and harbor work: To pay claims for damages under river and harbor work adjusted and determined by the War Department under the provision of section 9 of the River and Harbor Act, approved June 5, 1920 (33 U. S. C. 564), as set forth in House Document Numbered 586, Seventy-seventh Congress, $100.

TITLE II—JUDGMENTS AND AUTHORIZED CLAIMS

PROPERTY DAMAGE CLAIMS

Sec. 201. (a) For the payment of claims for damages to or losses of privately owned property adjusted and determined by the following respective departments and independent offices, under the provisions of the Act entitled "An Act to provide a method for the settlement of claims arising against the Government of the United States in the sums not exceeding $1,000 in any one case", approved December 28, 1922 (31 U. S. C. 213), as fully set forth in House Document Numbered 574, Seventy-seventh Congress, as follows:

Executive Office of the President—Office for Emergency Management, $42.50;
Federal Security Agency, $77.63;
Federal Works Agency, $1,735.19;
Veterans' Administration, $279.25;
Department of Agriculture, $4,670.19;
Department of Commerce, $314.74;
Department of the Interior, $1,212.37;
Department of Justice, $38.63;
Navy Department, $3,844.92;
Treasury Department, $1,309.20;
War Department, $34,692.47;
Post Office Department, payable from postal revenues, $3,466.28;
In all, $31,493.37: Provided, That the amount allowed in the case of item 82 on page 80 of such House Document Numbered 574, is corrected to read $23,127.

(b) For the payment of claims for damages to or losses of privately owned property adjusted and determined by the following respective departments and independent offices, under the provisions of the Act entitled "An Act to provide a method for the settlement of claims arising against the Government of the United States in the sums not exceeding $1,000 in any one case", approved December 28, 1922 (31 U. S. C. 215), as fully set forth in Senate Document Numbered 174, Seventy-seventh Congress, as follows:

Federal Works Agency, $1,202.24;
Department of Agriculture, $199.08;
Department of the Interior, $422.72;
Navy Department, $1,519.35;
Treasury Department, $218.75;
War Department, $8,243.87;
In all, $11,800.01.

JUDGMENTS, UNITED STATES COURTS

Sec. 202. (a) For the payment of the final judgments, including costs of suits, which have been rendered under the provisions of the Act of March 3, 1887, entitled "An Act to provide for the bringing of suits against the Government of the United States", as amended by section 297 of the Act of March 3, 1911 (28 U. S. C. 761), and which have been certified to the Seventy-seventh Congress in House Document Numbered 572, under the following departments and establishments:

Department of Agriculture, $731.88;
Post Office Department, $468.81;
Treasury Department, $8,250.41;
War Department, $11,759.41;
In all, $21,210.51, together with such additional sum as may be necessary to pay costs and interest as specified in such judgments or as provided by law.

(b) For the payment of judgments, including cost of suits, rendered against the Government of the United States by United States district courts under the provisions of an Act entitled "An Act authorizing suits against the United States in admiralty for damages caused by and salvage services rendered to public vessels belonging to the United States, and for other purposes", approved March 3, 1925 (46 U. S. C. 751-759), and which have been certified to the Seventy-seventh Congress in Senate Document Numbered 173 and House Document Numbered 572 under the following departments:

Department of Justice, $1,389.50;
Navy Department, $2,000;
In all, $3,389.50, together with such additional sum as may be necessary to pay cost and interest as and where specified in such judgments or as provided by law.
(c) For payment of the judgment, including costs, rendered against the collector of customs for the customs district of Washington, by the United States District Court for the Western District of Washington, Northern Division, and which has been certified to the Seventy-seventh Congress in House Document Numbered 585, under the Department of Commerce, $587.20, together with such additional sum as may be necessary to pay interest and costs as specified by such judgment.

(d) For payment of the judgment rendered against the Government of the United States by the United States District Court, Middle District of Georgia, Athens Division, pursuant to the Act entitled "An Act conferring jurisdiction upon the United States District Court for the Middle District of Georgia to hear, determine, and render judgment upon the claim of Geraldine Ash", approved July 1, 1940 (54 Stat. 1306), and which has been certified to the Seventy-seventh Congress in House Document Numbered 572, $5,000.

(e) For payment of the judgment rendered against the Government of the United States by the United States District Court for the Eastern District of Louisiana, New Orleans Division, pursuant to the Act entitled "An Act conferring jurisdiction upon the United States District Court for the Eastern District of Louisiana, to hear, determine, and render judgment upon the claims of Anna Lee Hebert, Mrs. Nicholas Hebert, Mr. and Mrs. Dossie E. Worrell, Mr. and Mrs. C. B. McClure, and W. F. Cobb", approved June 25, 1938 (52 Stat. 1398), and which has been certified to the Seventy-seventh Congress in House Document Numbered 572, $21,550, together with such additional sum as may be necessary to pay interest thereon as provided by law: Provided, That the name of Daniel L. Weber appearing on page 11 of House Document Numbered 572 is corrected to read "Dudley L. Weber".

(f) For payment of the judgment rendered against the Government of the United States by the United States District Court, Western District of Kentucky, Louisville Division, pursuant to the Act entitled "An Act for the relief of Charles T. Wise", approved March 29, 1939 (53 Stat. 1442), and which has been certified to the Seventy-seventh Congress in House Document Numbered 572, $5,000.

(g) For payment of the judgment rendered against the Government of the United States by the United States District Court, District of Rhode Island, pursuant to the Act entitled "An Act conferring jurisdiction upon the United States District Court for the District of Rhode Island to hear, determine, and render judgment upon the claim of George Lancellotta", approved April 11, 1940 (54 Stat. 1352), and which has been certified to the Seventy-seventh Congress in House Document Numbered 572, $500, together with such additional sum as may be necessary to pay interest thereon as provided by law.

(h) For payment of the judgment rendered against the Government of the United States by the United States District Court for the District of New Jersey pursuant to the Act entitled "An Act conferring jurisdiction upon the United States District Court for the District of New Jersey to hear, determine, and render judgment upon the claim of the Delaware Bay Shipbuilding Company, Incorporated", approved August 25, 1937 (50 Stat. 1079), and which has been certified to the Seventy-seventh Congress in Senate Document Numbered 172, $4,957.19, together with such additional sum as may be necessary to pay costs.

(i) None of the judgments contained under this caption shall be paid until the right of appeal shall have expired except such as have become final and conclusive against the United States by failure of the parties to appeal or otherwise.
(j) Payment of interest wherever provided for judgments contained in this Act shall not in any case continue for more than thirty days after the date of approval of this Act.

JUDGMENTS, UNITED STATES COURT OF CLAIMS

SEC. 203. (a) For payment of the judgments rendered by the Court of Claims and reported to the Seventy-seventh Congress in Senate Documents Numbered 168 and 169 and House Document Numbered 582, under the following establishments and departments, namely:

Independent offices:
Federal Works Agency, Public Buildings Administration, $18,922.64;
Veterans' Administration, $25,142.42;

Executive departments:
Commerce, $43,735.91;
Interior, civil, $7,409.64;
Justice, $1,500;
Navy, $224,962.51;
Treasury, $7,255.91;
War, $784,365.92;
Post Office, $1,627.53;

In all, $1,115,122.28, together with such additional sum as may be necessary to pay interest as and where specified in such judgments.

(b) For payment of the judgments rendered by the Court of Claims and reported to the Seventy-seventh Congress in Senate Document Numbered 171, covering storage charges of canned meats in the total amount $17,684.66, to be paid from the account, "12F582 Federal Surplus Commodities Corporation, Federal Emergency Relief Administration".

(c) None of the judgments contained under this caption shall be paid until the right of appeal shall have expired, except such as have become final and conclusive against the United States by failure of the parties to appeal or otherwise.

AUDITED CLAIMS

SEC. 204. (a) For the payment of the following claims, certified to be due by the General Accounting Office under appropriations the balances of which have been carried to the surplus fund under the provisions of section 5 of the Act of June 20, 1874 (31 U. S. C. 713), and under appropriations heretofore treated as permanent, being for the service of the fiscal year 1939 and prior years, unless otherwise stated, and which have been certified to Congress under section 2 of the Act of July 7, 1884 (5 U. S. C. 266), as fully set forth in House Document Numbered 573, Seventy-seventh Congress, there is appropriated as follows:

Legislative: For general expenses, Office of Superintendent of Documents, $2,330.51.
For public printing and binding, Government Printing Office, $712.53.

Independent Offices: For salaries and expenses, Civil Service Commission, $145.30.
For Interstate Commerce Commission, $56.27.
For Federal Civil Works Administration, $43.10.
For salaries and expenses, National Labor Relations Board, $1,38.
For Securities and Exchange Commission, $150.
For contingent expenses, General Accounting Office, $5,388.25.
For operations under Mineral Act of October 5, 1918, $164,960.54.
For administrative expenses, Federal Housing Administration, $613.04.
For salaries and expenses, Federal Housing Administration, $370.38.
For administrative expenses, United States Employment Service, $27.43.
For Columbia Institution for the Deaf, $10.
For diseases and sanitation investigations, Public Health Service, $47.35.
For Interstate Quarantine Service, $1.20.
For maintenance, National Institute of Health, $137.52.
For pay of personnel and maintenance of hospitals, Public Health Service, $23.39.
For preventing the spread of epidemic diseases, 95 cents.
For salaries and expenses, Food and Drug Administration, $5.
For salaries and expenses, Social Security Board, $48.25.
For working fund, National Emergency Council, administrative expenses (Federal Emergency Administration of Public Works), $71.91.
For administrative expenses, United States Housing Authority, $481.29.
For administrative expenses, Federal Emergency Administration of Public Works, $98.37.
For general administrative expenses, Public Buildings Branch, Procurement Division, $52.05.
For increase of compensation, Office of Superintendent, State, War, and Navy Department buildings, $3.60.
For National Industrial Recovery, United States Housing Authority, housing, $3,543.76.
For salaries and expenses, public buildings and grounds in the District of Columbia, National Park Service, $6,302.03.
For salaries and expenses, public buildings outside the District of Columbia, National Park Service, $4,01.
For repair, preservation, and equipment, public buildings, Procurement Division, $2,505.47.
For Army and Navy pensions, $86.
For increase of compensation, Veterans' Bureau, $311.33.
For salaries and expenses, Veterans' Administration, $1,233.62.

**Department of Agriculture:** For conservation and use of agricultural land resources, Department of Agriculture, $2,602.63.
For exportation and domestic consumption of agricultural commodities, Department of Agriculture, $986.68.
For exportation and domestic consumption of agricultural commodities, Department of Agriculture (transfer to Federal Surplus Commodities Corporation), $2,499.21.
For exportation and domestic consumption of agricultural commodities, Department of Agriculture (transfer to Federal Surplus Commodities Corporation, Act June 28, 1937), $1,014.14.
For acquisition of lands for protection of watersheds of navigable streams, $5,523.65.
For salaries and expenses, Bureau of Agricultural Economics, $724.75.
For National Industrial Recovery, Resettlement Administration, subsistence homesteads (transfer to Agriculture), $900.
For special research fund, Department of Agriculture, $106.51.
For salaries and expenses, Soil Conservation Service, $53,550.68.
For salaries and expenses, Bureau of Animal Industry, $73.97.

For submarginal land program, Farm Tenant Act, Department of Agriculture, $6,334.80.

For loans and relief in stricken agricultural areas (transfer to Farm Credit Administration), $775.60.

For farmers' crop production and harvesting loans, Farm Credit Administration, $101.82.

For farm tenancy, Department of Agriculture, $315.90.

For elimination of diseased cattle, Department of Agriculture, $94.

For National Industrial Recovery, Agricultural Adjustment Administration, $82.94.

For working fund, Agriculture, Soil Conservation Service (War, Civilian Conservation Corps), $19.65.

For retirement of cotton pool participation trust certificates, Department of Agriculture, $1,109.59.

For administration of Sugar Act of 1937, Department of Agriculture, $1,056.98.

For loans to farmers in drought- and storm-stricken areas, emergency relief, $38.13.

For establishing wool standards, $2.

For printing and binding, Rural Electrification Administration, $1,015.50.

For salaries and expenses, Bureau of Plant Industry, $2,921.12.

For land utilization and retirement of submarginal land, Department of Agriculture, $30,506.10.

For salaries and expenses, Forest Service, $42.67.

For National Industrial Recovery, Resettlement Administration, submarginal lands (transfer to Agriculture), $2,377.03.

For increase of compensation, Department of Agriculture, $76.

For control of emergency outbreaks of insect pests and plant diseases, $23.09.

For salaries and expenses, Bureau of Entomology and Plant Quarantine, $1.32.

For National Industrial Recovery, Interior, soil-erosion prevention (transfer to Agriculture), $297.00.

For salaries and expenses, Extension Service, $313.25.

For Beltsville Research Center, Department of Agriculture, $1,933.12.

For liquidation and management of resettlement projects, Department of Agriculture, $8.68.

Department of Commerce: For maintenance of air-navigation facilities, Civil Aeronautics Authority, $973.64.

For export industries, Department of Commerce, $7.29.

For salaries and expenses, Weather Bureau, $625.02.

For testing, inspection, and information service, National Bureau of Standards, $49.60.

For traveling expenses, Department of Commerce, $19.32.

For establishment of air-navigation facilities, Civil Aeronautics Authority, $902.28.

For miscellaneous expenses, Patent Office, $40.25.

For air-navigation facilities, $401.63.

For Civil Aeronautics Authority fund, $10.80.

Department of the Interior: For salaries and expenses, National Bituminous Coal Commission, Department of the Interior, $167.45.

For salaries and expenses, Bureau of Biological Survey, $136.37.

For operating rescue cars and stations and investigations of accidents, Bureau of Mines, $144.50.
For working fund, Interior, office of Secretary (salaries and expenses, Veterans' Administration), $58.07.
For range improvements within grazing districts (receipt limitation), $2.75.
For oil and gas investigations, Bureau of Mines, $2.23.
For power distribution system, Bonneville project, Oregon, Department of the Interior, $47.26.
For contingent expenses of land offices, $4.50.
For propagation of food fishes, Bureau of Fisheries, $44.10.
For Geological Survey, $5.87.
For increase of compensation, Interior Department, $7.50.
For salaries and expenses, Division of Grazing, Department of the Interior, $24.
For commission to investigate reclamation projects, $31.25.
For emergency conservation work (transfer to Interior, Indians, Act February 9, 1937), $7.50.
For emergency conservation work (transfer to Interior, Indians, Act June 22, 1936), $206.47.
For conservation of health among Indians, $624.
For pay of judges, Indian courts, $16.64.
For Indian boarding schools, $71.93.
For general expenses, Indian Service, $1.06.
For support of Indians and administration of Indian property, $300.25.
For Indian school support, $258.51.
For construction, and so forth, irrigation systems, Indian reservations (reimbursable), $1.20.
For Civilian Conservation Corps (transfer to Interior, Indians), $821.40.
For irrigation, Indian reservations (reimbursable), $216.47.
Department of Justice: For salaries, fees, and expenses of marshals, United States courts, $104.60.
For general expenses, Immigration and Naturalization Service, 66 cents.
For salaries and expenses, Immigration and Naturalization Service, $13.41.
For salaries and expenses, Federal Bureau of Investigation, $1,961.75.
For printing and binding, Department of Justice and Courts, $174.53.
For Federal jails, maintenance, $6.88.
For United States hospital for defective delinquents, maintenance, $11.11.
For traveling expenses, Department of Justice and Judiciary, 85 cents.
For transporting Filipinos to the Philippine Islands, $5.38.
For United States Penitentiary, Atlanta, Georgia, maintenance, $56.94.
For support of United States prisoners, $312.
For salaries and expenses of marshals, and so forth, Department of Justice, $31.82.
For fees of jurors and witnesses, United States courts, $17.90.
For pay of bailiffs, and so forth, United States courts, $15.
For fees of commissioners, United States courts, $3.74.
For miscellaneous expenses, United States courts, $109.12.
For prison camps, maintenance, $8.01.
Department of Labor: For administration of Fair Labor Standards Act, Department of Labor, $72.05.
For payment to officers and employees of the United States in foreign countries due to appreciation of foreign currencies (Labor), $139.79.
For salaries and expenses, child-labor provisions, Fair Labor Standards Act, Children's Bureau, $1.
For salaries and expenses, Division of Labor Standards, Department of Labor, $110.55.
For traveling expenses, Department of Labor, $8.42.
Navy Department: For engineering, Bureau of Engineering, $334,364.17.
For construction and repair, Bureau of Construction and Repair, $17,292.02.
For aviation, Navy, $573,395.08.
For general expenses, Marine Corps, $401.45.
For ordnance and ordnance stores, Bureau of Ordnance, $130,856.08.
For pay, subsistence, and transportation, Navy, $25,249.24.
For organizing the Naval Reserve, $31.79.
For maintenance, Bureau of Supplies and Accounts, $658.13.
For increase of compensation, Naval Establishment, $50.04.
For payment to officers and employees of the United States in foreign countries due to appreciation of foreign currencies (Navy), $12.93.
For rebuilding and repairing stations, and so forth, Coast Guard, $20.
For pay and allowances, Coast Guard, $8.94.
For outfits, Coast Guard, $84.55.
For contingent expenses, Coast Guard, $7.84.
Department of State: For transportation, Foreign Service, $113.97.
For salaries, Foreign Service clerks, $145.83.
For salaries and expenses, Foreign commerce service, $22.50.
For contingent expenses, Department of State, $9.
For contingent expenses, Foreign Service, $94.26.
For transportation and allowances for quarters, Bureau of Foreign and Domestic Commerce, $151.01.
For miscellaneous salaries and allowances, Foreign Service, $82.25.
For office and living quarters, Foreign Service, $3.38.
Treasury Department: For collecting the internal revenue, $194.65.
For printing and binding, Treasury Department, $136.13.
For collecting the revenue from customs, $341.63.
For general expenses, Lighthouse Service, $103.02.
For stationery, Treasury Department, $1.19.
For suppressing counterfeiting and other crimes, $8.15.
War Department: For general appropriations, Quartermaster Corps, $75.88.
For Air Corps, Army, $139.86.
For ordnance service and supplies, Army, $9,476.15.
For National Guard, $1,730.70.
For travel of the Army, $1,608.02.
For Reserve Officers' Training Corps, $107.72.
For subsistence of the Army, $287.36.
For Army transportation, $707.68.
For pay of the Army, $9,171.34.
For pay, and so forth, of the Army, $944.31.
For library, Surgeon General's office, $43.45.
For replacing Army transportation, $4.60.
For special field exercises, Army, $27.36.
For expenses, camps of instruction, and so forth, National Guard, $3.09.
For replacing clothing and equipage, $1.19.
For Signal Service of the Army, $9,909.
For travel, military and civil personnel, War Department, $95.79.
For replacing ordnance and ordnance stores, $106.62.
For seacoast defenses, Panama Canal, $1.10.
For Organized Reserves, $341.63.
For clothing and equipage, Army, $2,238.36.
For increase of compensation, Military Establishment, $103.97.
For increase of compensation, War Department, $53.55.
For medical and hospital department, Army, $253.83.
For arming, equipping, and training the National Guard, $335.27.
For contingencies, Military Intelligence Division, General Staff Corps, $6.26.
For promotion of rifle practice, $4.79.
For barracks and quarters, Army, $709.77.
For educational orders, production of munitions, War Department, $122,070.
For citizens' military training camps, $437.38.
For Engineer Service, Army, $15.
For maintenance, United States Military Academy, $15.88.
For regular supplies of the Army, 87 cents.
For medical and hospital department, $1.50.
For United States High Commissioner to Philippine Islands, $74.84.
For emergency conservation fund (transfer to War, Act March 31, 1933), $982.76.
For emergency conservation fund (transfer to War, Act June 19, 1934), $790.55.
For emergency conservation work (transfer to War, Act June 22, 1936), $893.41.
For emergency conservation work (transfer to War, Act February 9, 1937), $97.60.
For Civilian Conservation Corps (transfer to War), $307,259.64.
For cemeterial expenses, War Department, $28.37.
Post Office Department—Postal Service (Out of the Postal Revenues): For City Delivery carriers, $2,018.93.
For clerks, first- and second-class post offices, $1,554.15.
For compensation to postmasters, $111.39.
For contract air mail service, $86,827.17.
For indemnities, domestic mail, $135.42.
For miscellaneous items, first- and second-class post offices, $38.15.
For operating force for public buildings, Post Office Department, $120.
For operating supplies for public buildings, Post Office Department, $60.50.
For post office stationery, equipment, and supplies, $7.15.
For railroad transportation and mail messenger service, $4.57.
For Railway Mail Service, salaries, $221.19.
For railway postal clerks, travel allowance, $14.25.
For rent, light, and fuel, $739.89.
For rent, light, fuel, and water, $297.04.
For Rural Delivery Service, $39.45.
For transportation of equipment and supplies, $8.37.
For vehicle service, $12.85.
For Village Delivery Service, $6.08.
Total, audited claims, section 204 (a), $1,915,851, together with such additional sum due to increases in rates of exchange as may be necessary to pay claims in the foreign currency and interest as specified in certain of the settlements of the General Accounting Office.

(b) For the payment of the following claims, certified to be due by the General Accounting Office under appropriations the balance of which have been carried to the surplus fund under the provisions of section 5 of the Act of June 20, 1874 (31 U. S. C. 713), and under appropriations heretofore treated as permanent, being for the service of the fiscal year 1939 and prior years, unless otherwise stated, and which have been certified to Congress under section 2 of the Act of July 7, 1884 (5 U. S. C. 266), as fully set forth in Senate Document Numbered 167, Seventy-seventh Congress, there is appropriated as follows:

Legislative: For public printing and binding, Government Printing Office, $337.46.

Independent Offices: For motor transport regulation, Interstate Commerce Commission, $2.37.


For administrative expenses, United States Housing Authority, $25.

For increase of compensation, Veterans' Bureau, $4.44.

For salaries and expenses, Veterans' Administration, $7.40.

Department of Agriculture: For conservation and use of agricultural land resources, Department of Agriculture, $5,096.56.

For land utilization and retirement of submarginal land, Department of Agriculture, $47.35.

For exportation and domestic consumption of agricultural commodities, Department of Agriculture (transfer to Federal Surplus Commodities Corporation), $147.62.

For exportation and domestic consumption of agricultural commodities, Department of Agriculture (transfer to Federal Surplus Commodities Corporation, Act June 28, 1937), $38.11.

For exportation and domestic consumption of agricultural commodities, Department of Agriculture, $7.92.

For salaries and expenses, Forest Service, $2.80.

For administration of Sugar Act of 1937, Department of Agriculture, $41.29.

For acquisition of lands for protection of watersheds of navigable streams, $583.

For farm tenancy, Department of Agriculture, $3.48.

For salaries and expenses, Soil Conservation Service, $8.63.

For retirement of cotton pool participation trust certificates, Department of Agriculture, $3.60.

For National Industrial Recovery, Resettlement Administration, submarginal lands (transfer to Agriculture), $5.92.

For salaries and expenses, Bureau of Chemistry and Soils, $1,800.

For salaries and expenses, Bureau of Agricultural Economics, $133.33.

Department of Commerce: For establishment of air-navigation facilities, Civil Aeronautics Authority, $634.

For maintenance of air-navigation facilities, Civil Aeronautics Authority, $10.

For Civil Aeronautics Authority fund, $2,087.46.

Department of the Interior: For working fund, Interior, Office of Secretary (salaries and expenses, Veterans' Administration), 38 cents.
Department of Justice: For fees and expenses of conciliation commissioners, United States courts, $11,25.

Navy Department: For aviation, Navy, $2,893.43.
For pay and allowances, Coast Guard, $102.57.
For foreign-service pay adjustment, appreciation of foreign currencies (Navy), $9.56.
For outfits, Coast Guard, $95,494.14.
For ordnance and ordnance stores, Bureau of Ordnance, $5,550.
For maintenance, Bureau of Supplies and Accounts, $52.60.
For pay, subsistence, and transportation, Navy, $4.88.

War Department: For general appropriations, Quartermaster Corps, $9.83.
For pay of the Army, $364.60.
For National Guard, $12.40.
For pay of National Guard for armory drills, $23.36.
For Army transportation, $6.91.
For ordnance service and supplies, Army, $81.66.
For Civilian Conservation Corps (transfer to War), $146.81.
For emergency conservation fund (transfer to War, Act March 31, 1893), $628.20.

Post Office Department—Postal Service (Out of the Postal Revenues): For clerks, first- and second-class post offices, $19.90.
For indemnities, domestic mail, $1.
For Rural Delivery Service, $11.17.
Total, audited claims, section 204 (b), $116,358.69, together with such additional sum due to increases in rates of exchange as may be necessary to pay claims in the foreign currency and interest as specified in certain of the settlements of the General Accounting Office.

SEC. 205. For payment of the claim in favor of the Maryland-National Capital Park and Planning Commission, found to be due by the General Accounting Office under an appropriation the balance of which has lapsed and been carried to the surplus fund under the provisions of section 5 of the Act of June 20, 1874 (31 U. S. C. 713), and which has been certified to the Seventy-seventh Congress under section 2 of the Act of July 7, 1884 (5 U. S. C. 266), as set forth in House Document Numbered 571.

SEC. 206. For payment of the claim of the State of Vermont as settled by the Comptroller General of the United States in accordance with the Act entitled “Joint resolution directing the Comptroller General to readjust the account between the United States and the State of Vermont” (Public Law 199, Seventy-seventh Congress), approved July 30, 1941, and which has been certified to the Seventy-seventh Congress in House Document Numbered 581, $90,015.85.

SEC. 207. For payment of the claim allowed by the General Accounting Office pursuant to law for services to American vessels and seamen and which has been certified to the Seventy-seventh Congress in House Document Numbered 583 under the Department of State, $475.53.

SEC. 208. For the payment of claims allowed by the General Accounting Office pursuant to the Act entitled “An Act for the relief of officers and soldiers of the volunteer service of the United States mustered into service for the War with Spain, and who were held in service in the Philippine Islands after the ratification of the treaty of peace, April 11, 1899”, approved May 2, 1940 (Public Act Numbered 305, Seventy-sixth Congress), and which have been certified to Congress under section 2 of the Act of July 7, 1884 (U. S. C., title 5, sec. 266), under the War Department in Senate Document Numbered 166 and House Document Numbered 575 of the Seventy-seventh Congress, $172,384.33.
SEC. 209. For payment of the claim allowed by the General Accounting Office for payment of bounty for destruction of enemy's vessels, provided in section 4635 of the Revised Statutes of the United States, as amended by the Permanent Appropriation Repeal Act, 1934 (31 U. S. C., 725b), and which has been certified to Congress in House Document Numbered 588 of the Seventy-seventh Congress, $20.49.

SEC. 210. For the payment of a claim allowed by the General Accounting Office under the Act of March 3, 1885, for the destruction of private property and which has been certified to the Seventy-seventh Congress in House Document Numbered 584, under the War Department, $49.40.

TITLE III—GENERAL PROVISIONS

SEC. 301. No part of any appropriation contained in this Act shall be used to pay the salary or wages of any person who advocates, or who is a member of an organization that advocates, the overthrow of the Government of the United States by force or violence: Provided, That for the purposes hereof an affidavit shall be considered prima facie evidence that the person making the affidavit does not advocate, and is not a member of an organization that advocates, the overthrow of the Government of the United States by force or violence: Provided further, That any person who advocates, or who is a member of an organization that advocates, the overthrow of the Government of the United States by force or violence and accepts employment the salary or wages for which are paid from any appropriation in this Act shall be guilty of a felony and, upon conviction, shall be fined not more than $1,000 or imprisoned for not more than one year, or both: Provided further, That the above penalty clause shall be in addition to, and not in substitution for, any other provisions of existing law.

SEC. 302. No part of any appropriation contained in this Act or authorized hereby to be expended (except as otherwise provided for herein) shall be used to pay the compensation of any officer or employee of the Government of the United States, whose post of duty is in continental United States unless such person is a citizen of the United States, or a person in the service of the United States on the date of the approval of this Act who being eligible for citizenship had theretofore filed a declaration of intention to become a citizen or who owes allegiance to the United States. This section shall not apply to citizens of the Commonwealth of the Philippines.

SEC. 303. This Act may be cited as the "First Deficiency Appropriation Act, 1942".

Approved, February 21, 1942.
subsequent to that date, who have been specially commended for their performance of duty in actual combat by the head of the executive department under whose jurisdiction such duty was performed, and who have not been advanced on the retired list under any other provision of law, shall be advanced on the retired list to the rank of the next higher grade with three-fourths of the active-duty pay of the grade in which serving at the time of retirement: Provided, That no increased retired pay shall be held to accrue to any such officer prior to the date of approval of this Act.

Approved, February 23, 1942.

[CHAPTER 113]

AN ACT
Relating to lands of the Klamath and Modoc Tribes and the Yahooskin Band of Snake Indians.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the Secretary of the Interior be, and he hereby is, authorized to receive on behalf of the United States from individual members of the Klamath Tribe of Indians voluntarily executed deeds to such lands as said Indians may own in fee simple free from all encumbrances, said lands to be held in trust for said Indians; and, whenever restricted funds are used for the purchase of lands for individual members of the Klamath Tribe of Indians, the Secretary of the Interior is authorized, in his discretion, to take title to said lands in the United States, the same to be held in trust for said individual Indians: Provided, however, That while any of the foregoing lands are held in trust by the United States for said Indians, the same shall be subject to the same restrictions, immunities, and exemptions as homesteads purchased out of trust or restricted funds of individual Indians pursuant to section 2 of the Act of June 20, 1936 (ch. 622, 49 Stat. 1042), as amended by the Act of May 19, 1937 (ch. 227, 50 Stat. 188, sec. 2), except the restrictions, immunities, or exemptions of the second proviso of said Act as so amended.

Sec. 2. As used in this Act the term "Klamath Tribe of Indians" includes the Klamath and Modoc Tribes, and the Yahooskin Band of Snake Indians.

Approved, February 24, 1942.

[CHAPTER 123]

AN ACT
To extend the time within which the amount of any national marketing quota for tobacco, proclaimed under section 312 (a) of the Agricultural Adjustment Act of 1938, may be increased.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the last sentence of section 312 (a) of the Agricultural Adjustment Act of 1938, as amended (U. S. C., 1940 edition, title 7, sec. 1312 (a)), is amended by striking out "December 31" and inserting in lieu thereof the following March 1".

Approved, February 28, 1942.
March 3, 1942
[Public Law 467]

[CHAPTER 124]
AN ACT
To abolish certain fees charged by clerks of the district courts; and to exempt defendants in condemnation proceedings from the payment of filing fees in certain instances.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That section 3 of the Act entitled "An Act to provide fees to be charged by clerks of the district courts of the United States", approved February 11, 1925 (43 Stat. 857, as amended; U. S. C., 1934 edition, title 28, sec. 550), is amended by striking out the period at the end thereof and inserting a colon and the following: "And provided further, That in any proceeding instituted under any law of the United States to acquire property or any interest therein by eminent domain, defendants and other parties adverse to the condemnor shall not be required to pay the fees prescribed by this section."

SEC. 2.
Paragraph 8 of section 8 of the Act entitled "An Act to provide fees to be charged by clerks of the district courts of the United States", approved February 11, 1925 (43 Stat. 857; U. S. C., 1934 edition, title 28, sec. 555), is hereby repealed.

Approved, March 3, 1942.

March 4, 1942
[Public Law 468]

[CHAPTER 126]
AN ACT
To amend an Act entitled "An Act providing for the zoning of the District of Columbia and the regulation of the location, height, bulk, and uses of buildings and other structures and of the uses of land in the District of Columbia, and for other purposes", approved June 20, 1938.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That section 1 of the Act entitled "An Act providing for the zoning of the District of Columbia and the regulation of the location, height, bulk, and uses of buildings and other structures and of the uses of land in the District of Columbia, and for other purposes", approved June 20, 1938, be amended by inserting between the first and second sentences the following: "The said Zoning Commission shall also have power to promulgate regulations to require, with respect to buildings erected subsequent to the promulgation of such regulations, that facilities be provided and maintained either on the same lot with any such building, or on the same lot with any such building or elsewhere, for the parking of automobiles and motor vehicles of the owners, occupants, tenants, patrons, and customers of such building, and of the business, trades, and professions conducted therein."

Approved, March 4, 1942.

March 4, 1942
[Public Law 469]

[CHAPTER 127]
AN ACT
Authorizing the States of Arizona and California, jointly or separately, to construct, maintain, and operate a free highway bridge across the Colorado River at or near Needles, California.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That in order to facilitate interstate commerce, improve the postal service, and provide for military and other purposes, the States of Arizona and California, jointly or separately, are hereby authorized to construct, maintain,
and operate a free highway bridge and approaches thereto across the Colorado River, at a point suitable to the interests of navigation, at or near Needles, California, in accordance with the provisions of the Act entitled "An Act to regulate the construction of bridges over navigable waters", approved March 23, 1906, and subject to the conditions and limitations contained in this Act.

Sec. 2. The construction of such bridge shall be commenced within two years and completed within four years from the date of enactment of this Act.

Sec. 3. There is hereby conferred upon the States of Arizona and California, jointly or separately, all such rights and powers to enter upon lands and to acquire, condemn, occupy, possess, and use real estate and other property needed for the location, construction, operation, and maintenance of such bridge and its approaches as are possessed by railroad corporations for railroad purposes or by bridge corporations for bridge purposes in the State in which real estate or other property is situated, upon making just compensation therefor, to be ascertained and paid according to the laws of such State, and the proceedings therefor shall be the same as in the condemnation or expropriation of property for public purposes in such State.

Sec. 4. The right to alter, amend, or repeal this Act is hereby expressly reserved.

Approved, March 4, 1942.

[CHAPTER 128]

AN ACT

To authorize the Commissioners of the District of Columbia to permit the vestry of Rock Creek Parish to utilize for burial sites certain land within its present holdings in Rock Creek Cemetery.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the Commissioners of the District of Columbia be, and they are hereby, authorized and directed, without regard to the provisions of section 84, chapter 4, title 5, of the Code of Law for the District of Columbia and notwithstanding any provision of law to the contrary, to permit the vestry of Rock Creek Parish to lay out and utilize for burial sites that parcel of land owned by the vestry in Rock Creek Cemetery in the District of Columbia shown on survey map numbered 2593, filed in the Office of the Surveyor of the District of Columbia on October 28, 1941, and to maintain perpetually such parcel of land as a part of Rock Creek Cemetery.

Approved, March 4, 1942.

[CHAPTER 129]

AN ACT

To change the name of Conduit Road in the District of Columbia.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the highway lying within the District of Columbia and extending therein from Foxhall Road to the Maryland-District of Columbia line, now known as Conduit Road, shall hereafter be designated by the name MacArthur Boulevard, in honor of the gallant defense of the Philippines by General Douglas MacArthur.

Approved, March 4, 1942.
To authorize the United States Maritime Commission to acquire certain lands in Nassau County, New York.

Resolved by the Senate and House of Representatives of the United States of America in Congress assembled, That the United States Maritime Commission is hereby authorized, with funds in the construction fund of the Commission, to acquire on behalf of the United States by purchase, condemnation, or otherwise, and pay all costs incident to the examination, transfer, and perfecting of title to certain tracts, lots, or parcels of land situated and being in the county of Nassau, State of New York, together with the structures thereon, described as follows:

All that lot or parcel of land with the buildings and improvements thereon, situate at Great Neck, in the county of Nassau, State of New York, and more particularly described as follows, to wit:

Beginning at a point at the intersection of the southerly side of Steamboat Road and the easterly side of First Street, and running thence south thirty-six degrees thirty-one minutes thirty seconds west along the easterly side of First Street, three hundred and forty-one and five one-hundredths feet to the southerly termination of said street; thence north fifty-three degrees thirty minutes west two hundred and forty-one and ninety one-hundredths feet to a point on the high water line of Long Island Sound; thence south twenty-seven degrees twenty-four minutes west two hundred and forty minutes west one hundred and eight-tenths feet along the line of high water; thence south twelve degrees thirty minutes west three hundred and forty-nine and two-tenths feet still along the line of high water; thence south sixty-four degrees twenty-two minutes east seven hundred and fifty feet; thence north eleven degrees eighteen minutes thirty seconds east three hundred and twenty-three and sixty-seven one-hundredths feet to a point on the southerly side of Steamboat Road; thence still along the southerly side of Steamboat Road, north fifty-nine minutes twenty seconds west three hundred and fifty-one and two-tenths feet to the point and place of beginning.

Being the same premises conveyed to Walter P. Chrysler and Della V. Chrysler, his wife, by Henri W. Bendel by deed dated February 16, 1923, and recorded in the office of the clerk of the county of Nassau on March 5, 1923, in Liber 770 of Conveyances, at page 216, and thereafter conveyed by Walter P. Chrysler to Della V. Chrysler by deed dated May 12, 1932, and recorded in the aforesaid clerk’s office on May 13, 1932, in Liber 1669 of Conveyances, at page 260.

And also all that parcel of land now or formerly under the waters of Long Island Sound, in the village of Kings Point, county of Nassau and State of New York, bounded and described as follows:

Beginning at the point of intersection of the high water line of Long Island Sound and the boundary line between the property of the town of North Hempstead and the property formerly of Della V. Chrysler, deceased, said point being north sixty-five degrees thirty minutes thirty seconds west two hundred and twenty-six and fifty-eight one-hundredths feet from a point at the southerly end of the
easterly boundary line of First Street; thence along said high water line the following bearings and distances: South twenty-three degrees eighteen minutes fifty seconds west eighty-seven and forty-one one-hundredths feet; south seventeen degrees fifty-one minutes ten seconds east ninety-eight and twenty-five one-hundredths feet; south one degree thirty-seven minutes twenty seconds west one hundred and seventy-two and forty-seven one-hundredths feet; south twenty-eight degrees forty-five minutes west thirty-one and five-tenths feet and south eleven degrees fifteen minutes east eighty-three and seventy-five one-hundredths feet to an intersection with the boundary line between the property formerly of Della V. Chrysler, deceased, and the property of Nicholas M. Schenck; thence into the waters of Long Island Sound due west one hundred and seventy-one and eighty-four one-hundredths feet; thence due north three hundred and forty and ninety-five one-hundredths feet; thence due west three hundred feet; thence due north one hundred and fifteen feet; thence due east five hundred feet to the point of beginning, containing one hundred and twelve thousand six hundred and fifty-six square feet, more or less.

All bearings are referred to the true meridian.

Being the same premises which were granted by The People of the State of New York to the parties of the second part by Letters Patent dated June 22, 1940, and recorded in Book of Patents Numbered 70, at page 185.

And also all those lots or parcels of land, with the buildings and improvements thereon, in the county of Nassau, State of New York, more particularly described as follows:

Parcel Numbered 1.—All that certain plot, piece, or parcel of land, situate, lying, and being at Great Neck, Nassau County, and State of New York, shown and designated as lots numbered 27 and 28, on a certain map entitled, "Map of 168 plots, belonging to James Blackwell, Esq., at Great Neck Landing, Long Island, surveyed by L. F. Greather, Esquire, civil engineer, Whitestone, May 1873," and filed in the clerk's office in the county of Queens on the 7th day of July 1873, and which plot is bounded and described as follows:

Beginning at a point on the northwesterly side of Fourth Street as laid down on said map one hundred feet southwesterly from the corner formed by the northwesterly side of said Fourth Street with the southeasterly side of First Avenue, as laid down on said map; running thence northwesterly and along the southeasterly side or line of lot numbered 26 as shown on said map one hundred feet; running thence southeasterly and along the southeasterly side or line of lots numbered 23 and 24 as shown on said map two hundred and five feet; running thence southeasterly and along the southeasterly side of lot numbered 28 as laid down on said map about one hundred and twenty-six feet to the northwesterly side of said Fourth Street as laid down on said map; running thence northeasterly and along the northwesterly side of Fourth Street aforesaid one hundred and eighty-nine and ninety-two one-hundredths feet to the point or place of beginning.

Together with all the right, title, and interest of the parties of the first part, in and to the land in front of the said premises to the center line of Fourth Street, and also to a certain strip of land about eight feet in width, lying between any part of the said premises and the lands now or formerly of the estate of Whitehead Hewlett, deceased.

Parcel Numbered 2.—Also all that certain plot, piece, or parcel of land, situate, lying, and being at Great Neck, in the town of North
Guayule and other rubber-bearing plants.

Powers of Secretary of Agriculture. Acquisition of operating rights. Post, p. 1002.

PUBLIC LAWS—CHS. 130, 140—MAR. 4, 5, 1942 [56 STAT.

Hempstead, county of Nassau, and State of New York, bounded and described as follows:

Beginning at a point on the southerly side of Elm Point Road formerly known as Steamboat Road, distant thirty-five feet easterly from the easterly side of lands now or formerly belonging to Henri W. Bendell; and running thence along said Elm Point Road, south fifty-three degrees thirty-one minutes thirty seconds fifty-three and seven-tenths feet; thence south thirty-six degrees thirty-five minutes twenty seconds west one hundred and fifteen and four hundred and eighty-five one-thousandths feet to premises shown on Map of Greenwold; running thence along said land north fifty-three degrees thirty-two minutes thirty seconds west fifty-three and forty-four one-hundredths feet; and thence north thirty-six degrees twenty-seven minutes thirty seconds east one hundred and fifteen and five-tenths feet to the southerly side of Elm Point Road, at the point or place of beginning.

Together with all the right, title, and interest of the parties of the first part of, in, and to any land lying in the bed of any street or road in front of or adjoining the said premises.

PARCEL NUMBERED 3.—Also all that certain lot, piece, or parcel of land, situate, lying, and being at Great Neck, in the county of Nassau, and State of New York, shown and designated as lot numbered 26, in block D, on a certain map entitled, “Map of 168 Plots, belonging to James Blackwell, Esquire, at Great Neck Landing, Long Island, surveyed by L. F. Greather, Esquire, civil engineer, Whitestone, May 1876,” and filed in the clerk’s office of the county of Queens, on the 7th day of July 1876, and which said lot is bounded and described as follows, to wit:

Beginning at the corner formed by the intersection of the northwesterly side of Fourth Street with the southwesterly side of First Avenue, as shown on said map; running thence northwesterly and along the southwesterly side of First Avenue, as shown on said map, one hundred feet to lot numbered 25; thence southwesterly and along the boundary line between lots numbered 25 and 26, on said map, one hundred feet; thence southeasterly and along the boundary line between lots numbered 26 and 27, one hundred feet to the northwesterly side of Fourth Street, as shown on said map, and thence northeasterly along the northwesterly side of said Fourth Street one hundred feet to the point or place of beginning.

Being the same premises which were conveyed by Walter P. Chrysler to Della V. Chrysler, by deed dated June 2, 1932, and recorded in the aforesaid clerk’s office on June 6, 1932, in Liber 1669 of Conveyances, at page 420.

Approved, March 4, 1942.

[CHAPTER 140]

AN ACT

To provide for the planting of guayule and other rubber-bearing plants and to make available a source of crude rubber for emergency and defense uses.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the Secretary of Agriculture (hereinafter called the “Secretary”) is authorized—

(1) To acquire by purchase, license, or other agreement, the right to operate under processes or patents relating to the growing and harvesting of guayule or the extraction of rubber therefrom, and such properties, processes, records, and data as are necessary to such operation, including but not limited to any such rights owned or
controlled by the Intercontinental Rubber Company, or any of its subsidiaries, and all equipment, materials, structures, factories, real property, seed, seedlings, growing shrub, and other facilities, patents and processes of the Intercontinental Rubber Company, or any of its subsidiaries, the Secretary is authorized to pay not to exceed $2,000,000;

(2) To plant, or contract for the planting of, not in excess of seventy-five thousand acres of guayule in areas in the Western Hemisphere where the best growth and yields may be expected in order to maintain a nucleus planting of guayule to serve as a domestic source of crude rubber as well as of planting material for use in further expanding guayule planting to meet emergency needs of the United States for crude rubber; to establish and maintain nurseries to provide seedlings for field plants; and to purchase necessary equipment, facilities, and land for nurseries;

(3) To acquire by lease, or other agreement, for not exceeding ten years, rights to land for the purpose of making plantings of guayule; to make surveys, directly or through appropriate Government agencies, of areas in the Western Hemisphere where guayule might be grown; and to establish and maintain records indicating areas to which guayule cultivation could be extended for emergency production;

(4) To construct or operate, or to contract for the operation of, factories for the extraction of rubber from guayule, and from Chrysothamnus, commonly known as rabbit brush; and to purchase, operate, and maintain equipment for the harvesting, storing, transporting, and complete processing of guayule, and Chrysothamnus, commonly known as rabbit brush, and to purchase land as sites for processing plants;

(5) To conduct studies, in which he may cooperate with any other public or private agency, designed to increase the yield of guayule by breeding or by selection, and to improve planting methods; to make experimental plantings; and to conduct agronomic tests;

(6) To conduct tests, in which he may cooperate with any other public or private agency, to determine the qualities of rubber obtained from guayule and to determine the most favorable methods of compounding and using guayule in rubber manufacturing processes;

(7) To improve methods of processing guayule shrubs and rubber and to obtain and hold patents on such new processes;

(8) To sell guayule or rubber processed from guayule and to use funds so obtained in replanting and maintaining an area of seventy-five thousand acres of guayule inside the Western Hemisphere; and

(9) To exercise with respect to rubber-bearing plants other than guayule the same powers as are granted in the foregoing provisions of this section with respect to guayule.

Sec. 2. (a) The Secretary is authorized to appoint such employees, including citizens of countries in the Western Hemisphere, as may be necessary for carrying out the provisions of this Act. Such appointments may be made without regard to the provisions of the civil-service laws, and the compensation of the persons so appointed may be fixed without regard to the provisions of the Classification Act of 1923, as amended. All appointments so made by the Secretary shall be made only on the basis of merit and efficiency.

(b) The Secretary may delegate any of the powers and duties conferred on him by this Act to any agency or bureau of the Department of Agriculture.
(c) The Secretary, with the consent of any board, commission, independent establishment, corporation, or executive department of the Government, including any field service thereof, may avail himself of the use of information, services, facilities, officers and employees thereof, in carrying out the provisions of this Act.

(d) The Secretary may allot to bureaus and offices of the Department of Agriculture, or may transfer to such other agencies of the State and Federal Governments as may be requested by him to assist in carrying out this Act, any funds made available to him under this Act.

Sec. 3. There are authorized to be appropriated such amounts as may be necessary to carry out the provisions of this Act. Any amounts so appropriated, and any funds received by the Secretary under this Act, shall remain permanently available for the purposes of this Act without regard to the provisions of any other laws relating to the availability and disposition of appropriated funds and the disposition of funds collected by officers or agencies of the United States.

Approved, March 5, 1942.

[CHAPTER 141] AN ACT

Making additional appropriations for the national defense for the fiscal year ending June 30, 1942, and for other purposes.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the following sums are appropriated, out of any money in the Treasury not otherwise appropriated, for the national defense for the fiscal year ending June 30, 1942, and for other purposes, namely:

TITLE I—WAR DEPARTMENT

MILITARY ACTIVITIES

For additional amounts for appropriations for the Military Establishment, fiscal year 1942, to be supplemental to, and merged with, the appropriations under the same heads in the Military Appropriation Act, 1942, including the objects and subject to the limitations and conditions specified under the said heads respectively in that Act, except as otherwise provided herein, and such appropriations, together with appropriations supplemental thereto heretofore and herein made shall remain available until June 30, 1943, as follows:

OFFICE OF THE SECRETARY OF WAR

Expediting production: For expediting production of equipment and supplies for national defense, including the proviso clause under this head in the Fourth Supplemental National Defense Appropriation Act, 1942, $3,011,512,000.

QUARTERMASTER CORPS

QUARTERMASTER SERVICE, ARMY

Subsistence of the Army: For subsistence of the Army, $145,830,000; Regular supplies of the Army: For regular supplies of the Army, $67,982,000; Clothing and equipage: For clothing and equipage, $1,525,764,000;
Army transportation: For Army transportation, $2,245,701,000: Provided, That the provisions of section 302 (c) of the Treasury and Post Office Departments Appropriation Act, 1942, shall not apply to vehicles used or to be procured by the War Department for military activities.

Horses, draft and pack animals: For horses, draft and pack animals, $2,725,900; In all, $3,988,002,900: Provided, That all funds heretofore and herein appropriated for the fiscal year 1942, under the titles “Welfare of enlisted men”, “Subsistence of the Army”, “Regular supplies of the Army”, “Clothing and equipage”, “Incidental expenses of the Army”, “Army transportation”, and “Horses, draft and pack animals” shall be disbursed and accounted for as one fund under the appropriation title “Quartermaster Service, Army”, and shall remain available until June 30, 1943: Provided further, That said appropriation shall not be subject to any limitations contained in the Military Appropriation Act, 1942, under the appropriation titles named in this paragraph except the first and second provisos under the title “Subsistence of the Army”, and the limitations on the unit cost of light and medium passenger-carrying automobiles under the title “Army Transportation”.

**SIGNAL CORPS**

Signal Service of the Army: For Signal Service of the Army, $1,349,000,000.

**AIR CORPS**

Air Corps, Army: For Air Corps, Army, $167,440,000.

**MEDICAL DEPARTMENT, ARMY**

Medical and Hospital Department: For Medical and Hospital Department, Army, $171,178,000.

**CORPS OF ENGINEERS**

Engineer Service, Army: For Engineer Service, Army, $1,226,300,000: Provided, That all funds heretofore and herein appropriated for the fiscal year 1942, under the titles “Engineer Service, Army”, “Military construction, defense installations”, “Construction of buildings, utilities, and appurtenances at military posts”, “Barracks and quarters”, and “Construction and repair of hospitals” shall be disbursed and accounted for as one fund under the title “Engineer Service, Army”, and shall remain available until June 30, 1943.

**ORDNANCE DEPARTMENT**

Ordnance service and supplies, Army: For Ordnance service and supplies, Army, $13,232,200,000, of which not to exceed $920,000,000 shall be available for payments under contracts for the production or procurement of ordnance matériel, machinery, and supplies under authorizations under this head contained in appropriation Acts for the fiscal years 1941 and 1942.

**CHEMICAL WARFARE SERVICE**

Chemical Warfare Service: For Chemical Warfare Service, Army, $288,336,000.

**SEACOAST DEFENSES**

Seacoast defenses: For seacoast defenses, $31,769,000.
Transfer of funds.

55 Stat. 392.

Disposal of defense articles.

Ante, p. 38; post, p. 995.

55 Stat. 31.
Proviso.

Construction fund.

49 Stat. 1987, 1988;
55 Stat. 681;
46 U. S. C., § 1116;

Contracts.

Provisos.

Leasing of vessels to designated governments.

55 Stat. 31.

Application of certain provisions.

55 Stat. 5.

Second Defense Aid Supplemental Appropriation Act, 1942.
55 Stat. 53, 745.

55 Stat. 31.

Procurement of defense articles.

Sec. 101. The limitation of 5 per centum upon the amount which may be transferred from one appropriation to another, with the approval of the Director of the Bureau of the Budget, contained in section 3 of the Military Appropriation Act, 1942, is hereby increased to 10 per centum.

Sec. 102. Whenever the President deems it to be in the interest of national defense, he may authorize the Secretary of War to sell, transfer title to, exchange, lease, lend, or otherwise dispose of, to the government of any country whose defense the President deems vital to the defense of the United States, any defense article procured from funds appropriated in this title, in accordance with the provisions of the Act of March 11, 1941 (Public Law 11): Provided, That the total value of articles disposed of under this authority shall not exceed $11,250,000,000.

Sec. 103. This title may be cited as "Title V, Military Appropriation Act, 1942".

TITLE II—UNITED STATES MARITIME COMMISSION

Sec. 201. Construction fund, United States Maritime Commission: For an additional amount to increase the construction fund established by the "Merchant Marine Act", as supplemented by title III of the "First Supplemental National Defense Appropriation Act, 1942", for the construction of vessels, production and procurement of parts, equipment, material, and supplies for such vessels, and the establishment, acquisition, construction, enlargement, or extension of plants or facilities, $1,502,000,000, of which not to exceed $2,000,000 shall be available for administrative expenses, and the Commission is authorized, in addition to such appropriation of $1,502,000,000, to enter into contracts for the same purposes (except administrative expenses) in an amount not to exceed $2,350,000,000: Provided, That whenever the President deems it to be in the interest of national defense he may authorize the Commission to lease vessels herein authorized to be constructed to the government of any country whose defense the President deems vital to the defense of the United States, in accordance with the provisions of the Act of March 11, 1941 (Public Law 11): Provided further, That the provisions of sections 2 and 4, and the several proviso clauses contained in section 1 of the Act of February 6, 1941, shall apply to all the activities and functions which the Commission is hereby authorized to perform.

TITLE III—DEFENSE AID

Sec. 301. To enable the President, through such departments or agencies of the Government as he may designate, further to carry out the provisions of an Act to promote the defense of the United States, approved March 11, 1941, and for each and every purpose incident to or necessary therefor, the following sums for the following respective purposes, namely:

(a) For the procurement, by manufacture or otherwise, of defense articles, information and services, for the government of any country whose defense the President deems vital to the defense of the United States, and the disposition thereof, including all necessary expenses in connection therewith, as follows:

(1) Automobiles, trucks and other automotive vehicles, spare parts, and accessories, $129,015,000.
(4) Vessels, ships, boats, and other watercraft, including the hire or other temporary use thereof, and equipage, supplies, materials, spare parts, and accessories, $784,420,000.

(6) Facilities and equipment for the manufacture, production, or operation of defense articles and for otherwise carrying out the purposes of the Act of March 11, 1941, including the acquisition of land, and the maintenance and operation of such facilities and equipment, $111,450,000.

(7) Agricultural, industrial, and other commodities and articles, $3,567,115,000.

(b) For testing, inspecting, proving, repairing, outfitting, reconditioning, or otherwise placing in good working order any defense articles for the government of any country whose defense the President deems vital to the defense of the United States, including services and expenses in connection therewith, $208,000,000.

(c) For necessary services and expenses for carrying out the purposes of the Act of March 11, 1941, not specified or included in the foregoing, $675,000,000.

(d) In all, $5,425,000,000, to remain available until June 30, 1943.

(e) Each of the foregoing appropriations shall be additional to, and consolidated with, the appropriations for the same purpose contained in the same respective categories of appropriation in the Defense Aid Supplemental Appropriation Act, 1941, and the Defense Aid Supplemental Appropriation Act, 1942: Provided, That with the exception of the appropriation for administrative expenses, not to exceed 20 per centum of any such consolidated appropriations may be transferred by the President to any other of such consolidated appropriations, but no such consolidated appropriation shall be increased more than 30 per centum thereby.

Sec. 302. Any defense article procured pursuant to this title shall be retained by or transferred to and for the use of such department or agency of the United States as the President may determine, in lieu of being disposed of to a foreign government, whenever in the judgment of the President the defense of the United States will be best served thereby.

Sec. 303. The term “defense article” as used in section 102 of the Third Supplemental National Defense Appropriation Act, 1942, approved December 17, 1941 (Public Law 353), in section 102 of the Fourth Supplemental National Defense Appropriation Act, 1942, approved January 30, 1942 (Public Law 422), in section 301 of the Act of February 7, 1942 (Public Law 441), and in section 102 of this Act shall be deemed to include defense information and services, and the expenses in connection with the procurement or supplying of defense articles, information, and services.

Sec. 304. This title may be cited as the “Second Defense Aid Supplemental Appropriation Act, 1942”.

TITLE IV—GENERAL PROVISIONS

Sec. 401. No part of any appropriation contained in this Act shall be used to pay the salary or wages of any person who advocates, or who is a member of an organization that advocates, the overthrow of the Government of the United States by force or violence: Provided, That any person who advocates, or who is a member of an organization that advocates the overthrow of the Government of the United States by force or violence: Provided further, That any person who advocates, or who
is a member of an organization that advocates, the overthrow of the Government of the United States by force or violence and accepts employment the salary or wages for which are paid from any appropriation in this Act shall be guilty of a felony and, upon conviction, shall be fined not more than $1,000 or imprisoned for not more than one year, or both: Provided further, That the above penalty clause shall be in addition to, and not in substitution for, any other provisions of existing law.

Sec. 402. No part of any appropriation contained in this Act or authorized hereby to be expended (except as otherwise provided for herein) shall be used to pay the compensation of any officer or employee of the Government of the United States, whose post of duty is in continental United States unless such person is a citizen of the United States, or a person in the service of the United States on the date of the approval of this Act who being eligible for citizenship had theretofore filed a declaration of intention to become a citizen or who owes allegiance to the United States. This section shall not apply to citizens of the Commonwealth of the Philippines.

Sec. 403. Limitations on appropriations heretofore enacted and available for obligation during the fiscal years 1942 and 1943, which prohibit the use of such appropriations and other funds for the employment in the service of the District of Columbia and the United States (including any agency a majority of the stock of which is owned by the Government of the United States) of persons who are not citizens of the United States or who have not filed declarations of intention to become such, shall not apply hereafter to citizens of the Commonwealth of the Philippines.

Sec. 404. This Act may be cited as the "Fifth Supplemental National Defense Appropriation Act, 1942."

Approved, March 5, 1942.

[CHAPTER 142] AN ACT

To vest absolute in the city of Dearborn the title to lot 19 of the Detroit Arsenal grounds subdivision, Wayne County, Michigan.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That upon payment of the sum of $250, the Commissioner of the General Land Office shall, in behalf of the United States, relinquish all right, title, and interest to the city of Dearborn, Wayne County, Michigan, in and to lot 19, Detroit Arsenal grounds subdivision, Wayne County, Michigan, free from the conditions and limitations of the Act of Congress approved June 14, 1894, recorded in chapter 106, volume 28, page 93.

Approved, March 5, 1942.

[CHAPTER 143] AN ACT

To transfer Blair County, Pennsylvania, from the western judicial district of Pennsylvania to the middle judicial district of Pennsylvania.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That Blair County, Pennsylvania, of the western judicial district of Pennsylvania, be, and it is hereby, detached from said judicial district and attached to the middle judicial district of Pennsylvania: Provided, That the transfer herein provided shall not affect any case or proceedings now pending.

Approved, March 5, 1942.
[CHAPTER 148]

AN ACT

To revise the boundaries of the Chickamauga-Chattanooga National Military Park in the States of Georgia and Tennessee.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the Secretary of the Interior, in his discretion, is hereby authorized to accept, on behalf of the United States, donations of lands, buildings, structures, and other property, or interests therein, on Signal Mountain near Chattanooga, Tennessee, for addition to the Chickamauga-Chattanooga National Military Park, the title to such property or interests to be satisfactory to him. Upon acquisition, such lands shall be a part of the Chickamauga-Chattanooga National Military Park and shall be subject to all laws and regulations applicable thereto.

SEC. 2. The Secretary of the Interior, in his discretion, is hereby authorized to convey, without consideration but under such terms and conditions as he may deem advisable, to the State of Georgia all of lot 78 and approximately one hundred and fifty acres of lot 114, Eleventh District, fourth section, of Dade County, Georgia, now a part of the Chickamauga-Chattanooga National Military Park.

Approved, March 5, 1942.

[CHAPTER 150]

AN ACT

To accept the cession by the State of Michigan of exclusive jurisdiction over the lands embraced within the Isle Royale National Park, and for other purposes.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the provisions of the act of the Legislature of the State of Michigan, approved February 27, 1939, ceding to the United States exclusive jurisdiction over and within all the territory that is now or may hereafter be included in that area in the State of Michigan set aside and dedicated for park purposes by the United States as the Isle Royale National Park are hereby accepted and sole and exclusive jurisdiction is hereby assumed by the United States over such lands, saving, however, to the State of Michigan the right to serve civil or criminal process within the limits of the aforesaid park in suits or prosecutions for or on account of rights acquired, obligations incurred, or crimes committed in said State outside of said park; and saving further to said State the right to tax persons and corporations, their franchises and property on the lands included in said park; and saving also to the persons residing in said park now, or hereafter, the right to vote at all elections held within the county in which they reside. All fugitives from justice taking refuge in said park shall be subject to the same laws as refugees from justice found in the State of Michigan.

SEC. 2. That said park shall constitute a part of the United States judicial district for the western district of Michigan, and the district court of the United States in and for said district shall have jurisdiction over all offenses committed within the boundaries of the said park.

SEC. 3. That all hunting or the killing, wounding, or capturing at any time of any wild bird or animal, except dangerous animals when it is necessary to prevent them from destroying human lives or inflicting personal injury, is prohibited within the limits of said park, nor shall any fish be taken out of any of the waters of the said park, except at such seasons and at such times and in such manner as may
Rules and regulations directed by the Secretary of the Interior. The Secretary of the Interior shall make and publish such general rules and regulations as he may deem necessary and proper for the management and care of the park and for the protection of the property therein, especially for the preservation from injury or spoliation of all timber, mineral deposits, natural curiosities, or wonderful objects within said park, and for the protection of the animals and birds in the park from capture or destruction, and to prevent their being frightened or driven from the said park; and he shall make rules and regulations governing the taking of fish from the waters in the said park. Possession within said park of the dead bodies or any part thereof of any wild bird or animal shall be prima facie evidence that the person or persons having the same are guilty of violating this Act. Any person or persons, stage or express company, railway or other transportation company, who knows or has reason to believe that such wild birds, fish, or animals were taken or killed contrary to the provisions of this Act or the rules and regulations promulgated by the Secretary of the Interior, and who receives for transportation the dead bodies or any part thereof of the wild birds, fish, or animals so taken or killed, or who shall violate any of the other provisions of this Act, or the rules and regulations, with reference to the management and care of the said park, or for the protection of the property therein for the preservation from injury or spoliation of timber, mineral deposits, natural curiosities, or wonderful objects within said park, or for the protection of the animals, birds, and fish in said park, or who shall within said park commit any damage, injury, or spoliation to or upon any building, fence, sign, hedge, gate, guidepost, tree, wood, underwood, timber, garden, crops, vegetables, plants, land, springs, mineral deposits, natural curiosities, or other matter or thing growing or being thereon, or situated therein, shall be deemed guilty of a misdemeanor and shall be subject to a fine of not more than $500 or imprisonment not exceeding six months, or both, and be adjudged to pay all the costs of the proceedings.

Forfeiture of property used for unlawful purposes. Sec. 4. That all guns, traps, nets, seines, fishing tackle, teams, horses, or means of transportation of every nature or description used by any person or persons within the limits of said park when engaged in killing, trapping, ensnaring, taking, or capturing such wild birds, fish, or animals contrary to the provisions of this Act or the rules and regulations promulgated by the Secretary of the Interior, shall be forfeited to the United States and may be seized by the officers in said park and held pending prosecution of any person or persons arrested under the charge of violating the provisions of this Act, and upon conviction under this Act of such person or persons using said guns, traps, nets, seines, fishing tackle, teams, horses, or other means of transportation, such forfeiture shall be adjudicated as a penalty in addition to the other punishment prescribed in this Act. Such forfeited property shall be disposed of and accounted for by and under the authority of the Secretary of the Interior: Provided, That the forfeiture of teams, horses, or other means of transportation shall be in the discretion of the court.

Sec. 5. That upon the recommendation and approval of the Secretary of the Interior of a qualified candidate the United States District Court for the Western District of Michigan shall appoint a commissioner, who shall have jurisdiction to hear and act upon all complaints made of any violations of law or of the rules and regulations made by the Secretary of the Interior for the government of the park and for the protection of the animals, birds, and fish, and objects of interest therein, and for other purposes, authorized by this Act.
Such commissioner shall have power, upon sworn information, to issue process in the name of the United States for the arrest of any person charged with a violation of the rules and regulations, or with a violation of any of the provisions of this Act prescribed for the government of said park and for the protection of the animals, birds, and fish in said park, and to try the person so charged, and, if found guilty, to impose punishment and to adjudge the forfeiture prescribed. In all cases of conviction an appeal shall lie from the judgment of said commissioner to the United States District Court for the Western District of Michigan; and the United States district court in the aforementioned district shall prescribe the rules of procedure and practice for said commissioner in the trial of cases and for appeal to the said United States district court.

SEC. 6. That the park commissioner provided for in this Act shall also have power to issue process as hereinbefore provided for the arrest of any person charged with the commission within said park of any criminal offense not covered by the provisions of section 3 of this Act, to hear the evidence introduced, and, if he is of the opinion that probable cause is shown for holding the person so charged for trial, shall commit such person for further appropriate action, and certify a transcript of the record of his proceedings and the testimony in such case to the district court, which court shall have jurisdiction of the case: Provided, That the said commissioner may grant bail in all cases according to the laws of the United States.

SEC. 7. That the park commissioner provided for in this Act shall be paid an annual salary, as appropriated for by Congress.

SEC. 8. That all fees, costs, and expenses arising in cases under this Act and properly chargeable to the United States shall be certified, approved, and paid as are like fees, costs, and expenses in the courts of the United States.

SEC. 9. That all fees, fines, and costs and expenses imposed and collected shall be deposited by the commissioner, or by the marshal of the United States collecting the same, with the clerk of the United States District Court for the Western District of Michigan.

SEC. 10. That the Secretary of the Interior shall notify in writing the Governor of the State of Michigan of the passage and approval of this Act, and of the fact that the United States assumes police jurisdiction over said park as specified in said act of the State of Michigan.

Approved, March 6, 1942.
Assignment to Washington western judicial district.

Hunting, fishing, etc., prohibitions.

Rules and regulations.

Penalties.

Forfeiture of property used for unlawful purposes.

Sec. 2. The park shall constitute a part of the United States judicial district for the western district of Washington, and the district court of the United States in and for said district shall have jurisdiction over all offenses committed within the boundaries of the park. All fugitives from justice taking refuge in the park shall be subject to the same laws as refugees from justice found in the State of Washington.

Sec. 3. All hunting or the killing, wounding, or capturing at any time of any wild bird or animal, except dangerous animals when it is necessary to prevent them from destroying human lives or inflicting personal injury, is prohibited within the limits of the park, nor shall any fish be taken out of any of the waters of the park, except at such seasons and at such times and in such manner as may be directed by the Secretary of the Interior. The Secretary of the Interior shall make and publish such general rules and regulations as he may deem necessary and proper for the management and care of the park and for the protection of the property therein, especially for the preservation from injury or spoliation of all timber, mineral deposits, natural curiosities, or wonderful objects within the park, and for the protection of the animals and birds in the park from capture or destruction, and to prevent their being frightened or driven from the park; and he shall make rules and regulations governing the taking of fish from the waters in the park. Possession within the park of the dead bodies or any part thereof of any wild bird or animal shall be prima facie evidence that the person or persons having the same are guilty of violating this Act. Any person or persons, stage or express company, railway or other transportation company, who knows or has reason to believe that such wild birds, fish, or animals were taken or killed contrary to the provisions of this Act or the rules and regulations promulgated by the Secretary of the Interior, and who receives for transportation the dead bodies or any part thereof of the wild birds, fish, or animals so taken or killed, or who shall violate any of the other provisions of this Act, or the rules and regulations, with reference to the management and care of the park, or for the protection of the property therein, for the preservation from injury or spoliation of timber, mineral deposits, natural curiosities, or wonderful objects within the park, or for the protection of the animals, birds, and fish in the park, or who shall within the park commit any damage, injury, or spoliation to or upon any building, fence, sign, hedge, gate, guidepost, tree, wood, underwood, timber, garden, crops, vegetables, plants, land, springs, mineral deposits, natural curiosities, or other matter or thing growing or being thereon, or situated therein, shall be deemed guilty of a misdemeanor and shall be subject to a fine of not more than $500 or imprisonment not exceeding six months, or both, and be adjudged to pay all the costs of the proceedings.

Sec. 4. All guns, traps, nets, seines, fishing tackle, teams, horses, or means of transportation of every nature or description used by any person or persons within the limits of the park when engaged in killing, trapping, ensnaring, taking, or capturing such wild birds, fish, or animals contrary to the provisions of this Act or the rules and regulations promulgated by the Secretary of the Interior shall be forfeited to the United States and may be seized by the officers in the park and held pending prosecution of any person or persons arrested under the charge of violating the provisions of this Act, and upon conviction under this Act of such person or persons using said guns, traps, nets, seines, fishing tackle, teams, horses, or other means of transportation, such forfeiture shall be adjudicated as a penalty in
addition to the other punishment prescribed in this Act. Such forfeited property shall be disposed of and accounted for by and under the authority of the Secretary of the Interior: Provided, That the forfeiture of teams, horses, or other means of transportation shall be in the discretion of the court.

Sec. 5. Upon the recommendation and approval of the Secretary of the Interior of a qualified candidate, the United States District Court for the Western District of Washington shall appoint a park commissioner, who shall have jurisdiction to hear and act upon all complaints made of any violations of law or of the rules and regulations made by the Secretary of the Interior for the government of the park and for the protection of the animals, birds, and fish, and objects of interest therein, and for other purposes authorized by this Act. Such commissioner shall have power, upon sworn information, to issue process in the name of the United States for the arrest of any person charged with a violation of the rules and regulations, or with a violation of any of the provisions of this Act prescribed for the government of the park and for the protection of the animals, birds, and fish in the park, and to try the person so charged, and, if found guilty, to impose punishment and to adjudge the forfeiture prescribed. In all cases of conviction an appeal shall lie from the judgment of the commissioner to the United States District Court for the Western District of Washington; and the district court shall prescribe the rules of procedure and practice for the commissioner in the trial of cases and for appeal to the district court.

Sec. 6. The park commissioner shall also have power to issue process, as hereinbefore provided, for the arrest of any person charged with the commission within the park of any criminal offense not covered by the provisions of section 3 of this Act, to hear the evidence introduced, and, if he is of the opinion that probable cause is shown for holding the person so charged, for trial, shall cause such person to be safely conveyed to a secure place of confinement within the jurisdiction of the United States District Court for the Western District of Washington, and certify a transcript of the record of his proceedings and the testimony in such case to the said district court, which court shall have jurisdiction of the case. The park commissioner shall have authority to grant bail in all cases according to the laws of the United States.

Sec. 7. The park commissioner shall be paid an annual salary as appropriated for by Congress.

Sec. 8. All fees, costs, and expenses arising in cases under this Act and properly chargeable to the United States shall be certified, approved, and paid as are like fees, costs, and expenses in the courts of the United States.

Sec. 9. All fees, fines, costs, and expenses imposed and collected shall be deposited by the commissioner, or by the marshal of the United States collecting the same, with the clerk of the United States District Court for the Western District of Washington.

Sec. 10. The Secretary of the Interior shall notify in writing the Governor of the State of Washington of the passage and approval of this Act, and of the fact that the United States assumes police jurisdiction over the park. Upon the acceptance by the Secretary of the Interior of further cessions of jurisdiction over lands now or hereafter included in the Olympic National Park, the provisions of sections 2 to 9, inclusive, shall apply to such lands.

Approved, March 6, 1942.
AN ACT

To provide for the addition of certain lands to the Isle Royale National Park, in the State of Michigan, and for other purposes.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That subject to valid existing rights the following-described lands, in addition to the lands established as the Isle Royale National Park pursuant to the Act of March 3, 1931 (46 Stat. 1514), are hereby made a part of the park:

Passage Island, containing approximately one hundred and eighty-two acres, located in sections 3, 4, and 9, township 67 north, range 32 west, in Keweenaw County, Michigan: Provided, That the Secretary of the Treasury shall retain control and jurisdiction over the following portions of the Island for lighthouse and boathouse purposes:

(a) All that part of Passage Island lying south of a true east and west line located four hundred and twenty-five feet true north of the center of the Passage Island Light containing approximately six and five-tenths acres.

(b) Beginning at the center of Passage Island Light, thence north thirty-three degrees fifty-two minutes east three thousand five hundred and fifteen feet to a point from which this description shall begin to measure, being the southwest corner of said boathouse site; thence north two hundred feet to a point being the northwest corner of said site; thence east one hundred and seventy-five feet more or less to the harbor shore; thence south-easterly following the harbor shore to a point on the shore being a point on the south boundary of the boathouse site; thence two hundred feet more or less west to the point of beginning, containing approximately seventy-eight one-hundredths acre.

(c) A right-of-way between the sites described in the preceding subparagraphs, to be defined by the Secretary of the Treasury within a reasonable length of time after the approval of this Act.

SEC. 2. The Siskiwit Islands Bird Reservation is hereby abolished and shall hereafter be a part of the Isle Royale National Park.

SEC. 3. The boundaries of the Isle Royale National Park are hereby extended to include any submerged lands within four and one-half miles of the shore line of Isle Royale and the immediately surrounding islands, and the Secretary of the Interior is hereby authorized, in his discretion, to acquire title by donation to any such lands not now owned by the United States, the title to be satisfactory to him.

SEC. 4. All federally owned lands within the boundaries of the Isle Royale National Park are hereby made a part of the park: Provided, That the Secretary of the Treasury shall retain control and jurisdiction, for lighthouse purposes, over Menagerie Island, located in township 64 north, range 35 west, and an unsurveyed island known as Rock of Ages, situated in approximate sections 7 and 18, township 63 north, range 39 west, and also shall retain the right to maintain existing floating and shore aids to navigation and to establish and maintain additional aids to navigation within the established park area when so required by general navigation.

Approved, March 6, 1942.
AN ACT

March 6, 1942
[Pub. L. 481]
[Public Law 481]

CHAPTER 153

To amend subsections (b), (d), and (e) of section 77 of the Judicial Code so as to transfer the county of Meriwether from the Columbus division of the middle district of Georgia to the Newnan division of the northern district of Georgia, and to change the terms of the district court for the Macon and Americus divisions in the middle district of Georgia.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That subsection (b) of section 77 of the Judicial Code, as amended (U. S. C., 1940 edition, title 28, sec. 150 (b)), is hereby amended to read as follows:

“(b) The northern district shall include four divisions, constituted as follows: The Gainesville division, which shall include the territory embraced on January 1, 1925, in the counties of Banks, Barrow, Dawson, Forsyth, Habersham, Hall, Jackson, Lumpkin, Rabun, Stephens, Towns, Union, and White; the Atlanta division, which shall include the territory embraced on such date in the counties of Campbell, Cherokee, Clayton, Cobb, De Kalb, Douglas, Fannin, Fulton, Gilmer, Gwinnett, Henry, Milton, Newton, Pickens, and Rockdale; the Rome division, which shall include the territory embraced on such date in the counties of Bartow, Catoosa, Chattooga, Dade, Floyd, Gordon, Murray, Paulding, Polk, Walker, and Whitfield; and the Newnan division, which shall include the territory embraced on such date in the counties of Carroll, Coweta, Fayette, Haralson, Heard, Meriwether, Pike, Spalding, and Troup.”

SEC. 2. Subsection (d) of such section 77, as amended (U. S. C., 1940 edition, title 28, sec. 150 (d)), is hereby amended to read as follows:

“The middle district shall include seven divisions, constituted as follows: The Athens division, which shall include the territory embraced on January 1, 1925, in the counties of Clarke, Elbert, Franklin, Greene, Hart, Madison, Morgan, Oconee, Oglethorpe, and Walton; the Macon division, which shall include the territory embraced on such date in the counties of Baldwin, Bibb, Bleckley, Butts, Crawford, Hancock, Houston, Jasper, Jones, Lamar, Monroe, Peach, Pulaski, Putnam, Twiggs, Upson, Washington, and Wilkinson; the Columbus division, which shall include the territory embraced on such date in the counties of Chattahoochee, Clay, Harris, Marion, Muscogee, Quitman, Randolph, Stewart, Talbot, and Taylor; the Americus division, which shall include the territory embraced on such date in the counties of Crisp, Dooly, Lee, Macon, Schley, Sumter, Terrell, Webster, and Wilcox; the Albany division, which shall include the territory embraced on such date in the counties of Baker, Calhoun, Dougherty, Early, Miller, Mitchell, Turner, and Worth; the Valdosta division, which shall include the territory embraced on such date in the counties of Berrien, Clinch, Cook, Echols, Irwin, Lanier, Lowndes, and Tift; and the Thomasville division, which shall include the territory embraced on such date in the counties of Thomas, Brooks, Colquitt, Grady, Decatur, and Seminole.”

SEC. 3. Subsection (e) of such section 77 of the Judicial Code, as amended (U. S. C., 1940 edition, title 28, sec. 150 (e)), is hereby amended to read as follows:

“(e) The terms of the district court for the Athens division shall be held at Athens on the first Mondays in June and December; for the Macon division at Macon on the third Mondays in April and October; for the Columbus division at Columbus on the first Mondays in March and September; for the Americus division at Americus on the third Mondays in January and the second Mondays in June; Provided, That suitable rooms and accommodations are furnished for holding
court at Americus free of cost to the Government until a public building shall have been erected or put into proper condition for such purpose in said city; for the Albany division at Albany on the first Mondays in April and October; for the Valdosta division at Valdosta on the third Mondays in March and September; and for the Thomasville division on the third Mondays in May and November: Provided further, That suitable rooms and accommodations are furnished for holding court thereat free of cost to the Government at Thomasville."

Approved, March 6, 1942.

[CHAPTER 154] AN ACT

To extend and amend Subtitle—Insurance of Title II of the Merchant Marine Act, 1936, as amended (Public, Numbered 677, Seventy-sixth Congress), approved June 29, 1940, and for other purposes.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That Subtitle—Insurance of Title II of the Merchant Marine Act, 1936, as amended (Public, Numbered 677, Seventy-sixth Congress), approved June 29, 1940, and all authority thereunder, is hereby continued in full force and effect until six months after the termination of the present war shall have been proclaimed by the President or until such earlier time as the Congress by concurrent resolution or the President may designate, except that the proviso in section 222 (a) (2) in said Subtitle—Insurance of Title II of the Merchant Marine Act, 1936, as amended, is hereby repealed and such authority is hereby vested in the Administrator of the War Shipping Administration in conformity with the President’s Executive order of February 7, 1942 (No. 9054; 7 F. R. 337).

Approved, March 6, 1942.

[CHAPTER 159] AN ACT

To authorize the payment of a donation to and to provide for the travel at Government expense of persons discharged from the Army of the United States on account of fraudulent enlistment.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That persons who are hereafter discharged from the Army of the United States on account of fraudulent enlistment may, under such regulations as the Secretary of War shall prescribe, upon discharge, be allowed and paid, in those cases in which such persons would otherwise be without funds to meet their immediate needs, a sum not exceeding $10 and be furnished transportation in kind from the place of discharge to their homes, or elsewhere as they may elect, the cost in each case not to be greater than to the place of induction or of last enlistment, except that in the case of a person inducted into the Army under the Selective Training and Service Act of 1940 the cost shall not be greater than to the location of the local board where he first reported for delivery to an induction station, or in the case of a Civilian Conservation Corps enrollee so inducted the cost shall not be greater than to the place where he was selected for enrollment in the Civilian Conservation Corps.

Approved, March 7, 1942.
AN ACT

To authorize mailing of small firearms to officers and employees of enforcement agencies of the United States.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That section 1 of the Act entitled "An Act declaring pistols, revolvers, and other firearms capable of being concealed on the person nonmailable and providing penalty", approved February 8, 1927, 44 Stat. 1059 (U. S. C., title 18, sec. 361), as amended, is amended by inserting before the word "and" in the final clause of the first proviso the following: "to officers and employees of enforcement agencies of the United States";

Approved, March 7, 1942.

AN ACT

To correct the description of land added to the Bryce Canyon National Park pursuant to the Act of February 17, 1931.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the tract of land located in sections 17, 19, 20, and 22, township 36 south, range 3 west, Salt Lake meridian, described in section 1 of the Act approved February 17, 1931 (46 Stat. 1166), and also described in the Proclamation of the President dated May 4, 1931 (47 Stat. 2455), issued pursuant thereto, be, and the same is hereby corrected to read as follows: "east half, northeast quarter northwest quarter, east half northwest quarter, northwest quarter, north half southeast quarter, northwest quarter, south half northeast quarter southwest quarter, north half south half southwest quarter, east half northeast quarter, southeast quarter, north half northwest quarter, section 22, west half, west half east half and northeast quarter northeast quarter section 22".

Approved, March 7, 1942.

AN ACT

To adjust the boundaries of the Cedar Breaks National Monument and the Dixie National Forest, in the State of Utah, and for other purposes.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That subject to valid existing rights the following-described lands in the State of Utah are hereby eliminated from the Dixie National Forest and included in and made a part of the Cedar Breaks National Monument, subject to all laws and regulations applicable thereto, to wit:

Salt Lake meridian: Township 36 south, range 9 west, west half southwest quarter section 22, west half west half section 27, west half west half section 34, west half of lot 8, section 30; township 37 south, range 9 west, west half of lot 3, section 1, lot 4, section 3, comprising four hundred and sixty-five and eighty-one one-hundredths acres.

Sec. 2. That subject to valid existing rights the following-described lands in the State of Utah are hereby eliminated from the Cedar Breaks National Monument and included in and made a part of the
Dixie National Forest, subject to all laws and regulations applicable thereto, to wit:

Salt Lake meridian: Township 36 south, range 9 west, northwest quarter northeast quarter, north half northeast quarter northwest quarter, northeast quarter northwest quarter northwest quarter, east half northwest quarter northwest quarter northwest quarter section 24, northwest quarter northeast quarter section 36, comprising one hundred and fifteen acres.

Approved, March 7, 1942.

[CHAPTER 163]

AN ACT
To provide for the establishment of a commissary or canteen at Glenn Dale Sanatorium, Glenn Dale, Maryland.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the Superintendent of Glenn Dale Tuberculosis Sanatorium is hereby authorized, with the approval of the health officer of the District of Columbia, to permit such person or persons as may be designated by said superintendent to operate as a concession a commissary or canteen in such sanatorium, in a location and manner satisfactory to the said superintendent, for the purpose of vending periodicals, confections, tobacco products, and such other articles as may, in the judgment of said superintendent, be properly sold to persons or patients therein. The Commissioners of the District of Columbia are authorized to fix the term of such concession and a reasonable rental to be paid therefor: Provided, That no charge shall be made for such concession if granted to a nonprofit charitable corporation or association, whose primary object is to assist needy tuberculous patients in rehabilitation work.

Approved, March 7, 1942.

[CHAPTER 164]

AN ACT

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That section 1 of the Act entitled "An Act authorizing construction of water conservation and utilization projects in the Great Plains and arid and semiarid areas of the United States," approved August 11, 1939 (53 Stat. 1418), as amended by the Act of October 14, 1940 (54 Stat. 1119), is hereby amended so as to strike out the period at the end of the section, adding a comma, and the following language: "and that expenditures from appropriations made directly pursuant to the authority contained in section 12 (1) to meet costs allocated to flood control by the Secretary after consultation with the Chief of Engineers, War Department, shall not exceed $500,000 on any one project."

Approved, March 7, 1942.
[CHAPTER 165]

AN ACT

To amend subchapter two of chapter nineteen of the Code of Law for the District of Columbia.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the Act approved March 3, 1901, entitled "An Act to establish a Code of Law for the District of Columbia", be, and the same is hereby, amended by adding to subchapter two of chapter nineteen thereof the following section:

"Sec. 826c. THEFT FROM VEHICLES.—Whoever, after the approval of this Act, and in any period during which any restrictions on the sale or use of any of the articles hereinafter referred to are in effect pursuant to any law of the United States, shall feloniously take and carry away any oil or gasoline, or any other lubricant or fuel; or any antifreeze mixture, compound, or solution; or any tire, tire casing, inner tube, or rim; or any wheel, tire chain, battery, or other part, equipment, or accessory, of the value of less than $50, being then and there in, on, part of, or attached to any vehicle in the District of Columbia, shall suffer imprisonment for not more than three years: Provided, That nothing contained in this Act shall be construed to affect the offense of grand larceny as defined by existing law."

Approved, March 7, 1942.

[CHAPTER 166]

AN ACT

To provide for continuing payment of pay and allowances of personnel of the Army, Navy, Marine Corps, and Coast Guard, including the retired and Reserve components thereof; the Coast and Geodetic Survey and the Public Health Service, and civilian employees of the executive departments, independent establishments, and agencies, during periods of absence from post of duty, and for other purposes.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That for the purpose of this Act—

(a) the term “person” means (1) commissioned officer, warrant officer, enlisted person (including persons selected under the Selective Training and Service Act, as amended), member of the Army or Navy Nurse Corps (female), wherever serving; (2) commissioned officer of the Coast and Geodetic Survey or the Public Health Service; and (3) civilian officers and employees of departments, during such time as they may be assigned for duty outside the continental limits of the United States or in Alaska;

(b) the term “active service” means active service in the Army, Navy, Marine Corps, and Coast Guard of the United States, including active Federal service performed by personnel of the retired and reserve components of these forces, the Coast and Geodetic Survey, the Public Health Service, and active Federal service performed by the civilian officers and employees defined in paragraph (a) (3) above;

(c) the term “dependent” shall be as defined in United States Code, title 37, sections 8 and 8 (a) or such dependent as has been designated in official records;

(d) the term “department”, including such term when used in the amendment made by section 16, means any executive department, independent establishment, or agency (including corporations) in the executive branch of the Federal Government.
Sec. 2. Any person who is in active service and is officially reported as missing, missing in action, interned in a neutral country, or captured by an enemy shall, while so absent, be entitled to receive or to have credited to his account the same pay and allowances to which such person was entitled at the time of the beginning of the absence or may become entitled to thereafter: Provided, That such person shall not have been officially reported as having been absent from his post of duty without authority: Provided further, That expiration of the agreed term of service during the period of such absence shall not operate to terminate the right to receive such pay and allowances: And provided further, That should proper authority subsequently determine that the person concerned had been absent from his post of duty without authority, such person shall be indebted to the Government in the amount for which payments have been made or pay and allowances credited to his account in accordance with the provisions of this Act during such absence.

Sec. 3. Any person entitled under section 2 of this Act to receive pay and allowances, and who has made an allotment of pay for the support of dependents or for the payment of insurance premiums, shall be entitled to have such allotments for dependents or insurance premiums as he previously may have executed continued for a period of twelve months from date of commencement of absence, notwithstanding that the period for which the allotments had been executed may have expired during such twelve months' period, and the proper disbursing officer shall so continue the allotments during such absence: Provided, That in the absence of a previously executed allotment, or where the allotment made is not sufficient for reasonable support of a dependent and for the payment of insurance premiums, the head of the department concerned may direct that an allotment not to exceed the base pay, plus longevity of the person concerned, shall be paid by the appropriate disbursing officer to the insurer or such dependent as has been designated in official records or, in the absence of such designation, to such person as may be determined by the head of the department concerned, or by such person as he may designate, to be a bona fide dependent within the meaning of section 1 (c): Provided further, That for the initial period of six months, unless prior decision as to status is made, a monthly allotment for support of such dependent shall be paid in an amount not to exceed the monthly base pay, plus longevity, without regard to the fact that the six months' death gratuity may be paid later: Provided further, That at the expiration of the initial six months' period, no further decision having been made as to status, the payment as heretofore provided shall continue for an additional period not to exceed six months; any payment paid to a dependent for a period subsequent to date of death, if death occurred subsequent to the expiration of the first six months' period, shall be deducted from the six months' gratuity: Provided further, That the premiums on insurance issued on the life of the person paid by the Government subsequent to the declared date of death and unearned shall revert to the appropriations of the department concerned: And provided further, That the total of all payments made under this section, including those for insurance premiums, shall not exceed the total pay and longevity pay due.

Sec. 4. When in the opinion of the head of the department concerned the circumstances surrounding the absence of a missing person of one of the classes mentioned in section 2 of this Act justifies such action, in the interest of the Government, or of the missing person, or of a dependent of the missing person, the head of the department, or such person as he may designate, may direct the continuance, suspension, or resumption of payments of the pay and allowances of...
such person. Except as provided in section 6 of this Act, in the case of a person in the hands of an enemy or interned in a neutral country, payment of allotments may not continue beyond the twelve months' period following the officially reported date of commencement of absence from his post of duty.

Sec. 5. Upon the expiration of twelve months from the date the person is reported as missing, or missing in action, in the absence of an official report of death of the missing person, the head of the department concerned is authorized to make a finding of death of such person. Following a finding of death, the six months' death gratuity provided by law is authorized to be paid. In the event of the later return of such missing person to the controllable jurisdiction of the head of the department concerned, the pay account of such person shall be reopened and charged with the amount of the six months' death gratuity which may have been paid: Provided, That the head of the department concerned in his discretion shall determine a monthly basis for liquidation of the amount of the death gratuity so charged in a reopened pay account.

Sec. 6. When it is officially reported by the head of the department concerned that a person missing under the conditions specified in section 2 of this Act is alive and in the hands of an enemy or is interned in a neutral country, the payments authorized by section 3 of this Act are, subject to the provisions of section 2 of this Act, authorized to be made for a period not to extend beyond the date of the receipt by the head of the department concerned of evidence that the missing person is dead or has returned to the controllable jurisdiction of the department concerned.

Sec. 7. The head of the department concerned is hereby authorized to direct the payment of new allotments from the pay of persons in active service (other than persons entitled under section 2 or section 14 of this Act to receive pay and allowances) to increase or decrease the amount of any allotment heretofore or hereafter made by such persons and to continue payment of any allotments of such person which may have expired in November 1941 and any month subsequent thereto, with or without the consent of such person, subject in all cases to termination by specific request of such persons, whenever in the judgment of the head of the department such action is considered essential for the well-being and protection of dependents of persons in active service.

Sec. 8. Whoever shall obtain or receive any money, check, or allotment under this Act, without being entitled thereto, with intent to defraud shall be punished by a fine of not more than $2,000 or by imprisonment for not more than one year, or both.

Sec. 9. Within the scope of the authority granted by this Act, the determination by the head of the department concerned, or by such person as he may designate, of the status of a person in the military or naval forces, the Coast Guard, the Coast and Geodetic Survey, the Public Health Service, or civilian officers or employees as defined in paragraph (a) (3) of section 1 of this Act, or his direction relative to continuance, temporary suspension, or resumption of payment of pay and allowances, or finding of death, shall be conclusive.

Sec. 10. The determination of the fact of dependency under the provisions of this Act, and the determination of the fact of dependency under the provisions of any and all other laws providing for the payment of pay, allowances, or other emoluments to enlisted men of the Army, Navy, Marine Corps, and Coast Guard of the United States where such payments are contingent upon dependency, shall be made by the head of the department concerned, or by such subordinate as he may designate, and such determination so made shall
be final and conclusive: Provided, That the Act of June 4, 1920 (41 Stat. 824), as amended (U. S. C., title 34, sec. 943), is hereby amended by deleting the word "actually" in the first proviso.

Sec. 11. The head of the department concerned, or such person as he may designate, is authorized to settle the accounts of persons for whose account payments have been made pursuant to the provisions of sections 2 to 7, both inclusive, of this Act, and the accounts of survivors of casualties to ships, stations and military installations which result in loss or destruction of disbursing records, and such settlements shall be conclusive upon the accounting officers of the Government in effecting settlements of the accounts of disbursing officers.

Sec. 12. The dependents and household and personal effects of any person on active duty (without regard to pay grade) who is officially reported as injured, dead, missing as the result of military or naval operations, interned in a neutral country, or captured by the enemy, may be moved (including packing and unpacking of household effects) to the official residence of record for any such person, or, upon application by such dependents, to such other locations as may be determined by the head of the department concerned or by such person as he may designate, by the use of either commercial or Government transportation: Provided, That the cost of such transportation, including packing and unpacking, shall be charged against appropriations currently available.

Sec. 13. Notwithstanding any other provision of law, in the case of any taxable year beginning after December 31, 1940, no Federal income-tax return of, or payment of any Federal income tax by—

(a) any individual in the military or naval forces of the United States, or

(b) any civilian officer or employee of any department who, at the time any such return or payment would otherwise become due, is a prisoner of war or is otherwise detained by any foreign government with which the United States is at war, or

(c) any individual in the military or naval forces of the United States serving on sea duty or outside the continental United States at the time any such return or payment would otherwise become due,

shall become due until one of the following dates, whichever is the earliest:

(1) the fifteenth day of the third month following the month in which he ceases (except by reason of death or incompetency) to be a prisoner of war, or to be detained by any foreign government with which the United States is at war, or to be a member of the military or naval forces of the United States serving on sea duty or outside the continental United States, as the case may be, unless prior to the expiration of such fifteenth day he again is a prisoner of war, or is detained by any foreign government with which the United States is at war, or is a member of the military or naval forces of the United States serving on sea duty or outside the continental United States;

(2) the fifteenth day of the third month following the month in which the present war with Germany, Italy, and Japan is terminated, as proclaimed by the President; or

(3) the fifteenth day of the third month following the month in which an executor, administrator, or conservator of the estate of the taxpayer is appointed.

Such due date is prescribed subject to the power of the Commissioner of Internal Revenue to extend the time for filing such return.
or paying such tax, as in other cases, and to assess and collect the tax as provided in sections 146, 273, and 274 of the Internal Revenue Code in cases in which such assessment or collection is jeopardized and in cases of bankruptcy or receivership. For the purpose of this section, the term “continental United States” means the States and the District of Columbia, and the terms “individual” or “member” of the military or naval forces of the United States means any person in the Army of the United States, the United States Navy, the Marine Corps, the Army or Navy Nurse Corps (female), the Coast Guard, the Coast and Geodetic Survey, or the Public Health Service.

Sec. 14. The provisions of this Act, applicable to persons in the hands of an enemy, shall also apply to any person beleaguered or besieged by enemy forces.

Sec. 15. This Act, except sections 13, 16, 17, and 18, shall be effective from September 8, 1939, and shall remain in effect until the termination of the present war with Germany, Italy, and Japan, as proclaimed by the President, and for twelve months thereafter.

Sec. 16. (a) The last sentence of subsection (c) of the first section of the Civil Service Retirement Act, approved May 29, 1930, as amended, is amended by striking out “any elective officer”.

(b) Subsection (a) of section 2 of such Act of May 29, 1930, as amended, is amended by striking out “Provided, however, That no provision of this or any other Act relating to automatic separation from the service shall have any application whatever to any elective officer”.

(c) Subsection (a) of section 3 of such Act of May 29, 1930, as amended, is amended to read as follows:

“(a) This Act shall apply to all officers and employees in or under the executive, judicial, and legislative branches of the United States Government, and to all officers and employees of the municipal government of the District of Columbia, except elective officers and heads of executive departments: Provided, That this Act shall not apply to any such officer or employee of the United States or of the municipal government of the District of Columbia subject to another retirement system for such officers and employees of such governments: Provided further, That this Act shall not apply to any officer or employee in the legislative branch of the Government within the classes of officers and employees which were made eligible for the benefits of this Act by the Act of July 13, 1937, until he gives notice in writing to the disbursing officer by whom his salary is paid, of his desire to come within the purview of this Act; and any officer or employee within such classes may, within sixty days after January 24, 1942, withdraw from the purview of this Act by giving similar notice of such desire. In the case of any officer or employee in the service of the legislative branch of the Government on January 24, 1942, such notice of desire to come within the purview of this Act must be given within the calendar year 1942. In the case of any officer or employee of the legislative branch of the Government who enters the service after January 24, 1942, such notice of desire to come within the purview of this Act must be given within six months after the date of entrance to the service.”

(d) The amounts deducted and withheld from the basic salary, pay, or compensation of any officer made ineligible for the benefits of such Act of May 29, 1930, as amended, by the amendments made by this section to such Act of May 29, 1930, and deposited to the credit of the civil-service retirement and disability fund, and any additional amounts paid into such fund by such officer, shall be returned to such officer within thirty days after the date of enactment of this Act.
SEC. 17. The existing project for the Great Lakes and connecting channels is modified to provide for a new lock about eight hundred feet long, eighty feet wide, and thirty feet deep, at Saint Marys Falls Canal, Michigan, together with suitable approaches thereto, said lock to replace the present Weitzel lock and approaches, all in accordance with the recommendations contained in House Document Numbered 218, Seventy-seventh Congress, first session.

This improvement is hereby adopted and authorized and shall be prosecuted in the interest of national defense under the direction of the Secretary of War and supervision of the Chief of Engineers, subject to the conditions set forth in said document.

SEC. 18. Hereafter the base pay of any enlisted man, warrant officer, or nurse (female) in the military or naval forces of the United States shall be increased by 20 per centum and the base pay of any commissioned officer in such forces shall be increased by 10 per centum for any period of service while on sea duty, or duty in any place beyond the continental limits of the United States or in Alaska, which increases in pay shall be in addition to pay and allowances as now authorized: Provided, That the per centum increases herein authorized shall be included in computing increases in pay for aviation and submarine duty: Provided further, That this section shall be effective from December 7, 1941, and shall cease to be in effect twelve months after the termination of the present war is proclaimed by the President.

Approved, March 7, 1942.

[CHAPTER 167]

JOINT RESOLUTION

March 7, 1942

To direct the Commissioners of the District of Columbia to make an investigation and survey to determine the feasibility of the construction of subways in the District of Columbia for both streetcars and vehicular traffic.

Resolved by the Senate and House of Representatives of the United States of America in Congress assembled, That the Commissioners of the District of Columbia are hereby authorized and directed to make a preliminary survey to determine the feasibility of the construction of subways in the District of Columbia for both streetcars and vehicular traffic.

The Commissioners of the District of Columbia are hereby empowered to call upon any agencies of the United States Government for assistance in making this survey.

The Commissioners of the District of Columbia shall make a report to Congress on the result of the survey not later than one hundred and twenty days after the enactment of this Act.

Approved, March 7, 1942.

[CHAPTER 173]

AN ACT

March 9, 1942

To amend an Act to provide allowances for uniforms and equipment for certain officers of the Officers' Reserve Corps of the Army so as to provide allowances for uniforms and equipment for certain officers of the Army of the United States.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the Act of May 14, 1940 (Public, Numbered 511, Seventy-sixth Congress), be, and the same is hereby, amended to read as follows: "That officers of the Officers' Reserve Corps of the Army shall be entitled to an allowance for uniforms and equipment of $50 per annum upon comple-
tion, in separate fiscal years, of each of their first three periods of active duty training of three months or less, following their original appointment."

Sec. 2. Any person originally commissioned below the grade of major, on or subsequent to September 26, 1941, an officer in the Army of the United States or in any component thereof, except the Army Nurse Corps, from any source except graduates of the United States Military Academy, shall be entitled to an allowance of $150 for uniforms and equipment, which shall be payable, in the case of an officer of the Regular Army, upon acceptance of such commission, and in the case of other officers, when they shall have been ordered to, found qualified and accepted for active duty in the military service of the United States for a period of more than three months within three years from the date of, and under their respective original commissions: Provided, That any officer of the Officers' Reserve Corps commissioned prior to September 26, 1941, who has received any allowance under the provisions of the Act of May 14, 1940 (Public, Numbered 511, Seventy-sixth Congress), as originally approved, or who would have been entitled to receive such allowance if he had completed any duty prescribed in the said Act and, in either case, who has not completed his first three periods of active duty training of three months or less in separate fiscal years following his original appointment, shall be entitled to receive the allowance provided in this section, if he has been or shall be ordered to, found qualified, and accepted for active duty for a period in excess of three months under his commission: Provided, however, That any sum which shall have been paid to any officer under the provisions of section 1 of this Act or under the provisions of the Act of June 3, 1941 (Public, Numbered 97, Seventy-seventh Congress), as an allowance for uniforms and equipment shall be deducted from the amount payable to him under this section: And provided further, That payment to any officer of the allowance provided in this section shall disqualify such officer thereafter from receiving the allowance provided in section 1 hereof or section 4 of the Act of June 3, 1941 (Public, Numbered 97, Seventy-seventh Congress).

Approved, March 9, 1942.

[CHAPTER 174]

AN ACT

For the relief of Multnomah County, Oregon.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the Secretary of the Treasury be, and he is hereby, authorized and directed to pay, out of any money in the Treasury not otherwise appropriated, to Multnomah County, Oregon, the sum of $6,370 in full satisfaction of all claims of such county against the United States for taxes assessed by such county for the year 1928 against certain lots, numbered 1, 2, 3, and 4, block 183, Portland, Oregon, which lots were purchased by the United States after the date of such assessment but prior to the date for collection of such taxes: Provided, That no part of the amount appropriated in this Act in excess of 10 per cent thereof shall be paid or delivered to or received by any agent or attorney on account of services rendered in connection with this claim, and the same shall be unlawful, any contract to the contrary notwithstanding. Any person violating the provisions of this Act shall be deemed guilty of a misdemeanor and upon conviction thereof shall be fined in any sum not exceeding $1,000.

Approved, March 9, 1942.
[CHAPTER 175]

To validate settlement claims established on sections 16 and 36 within the area withdrawn for the Matanuska Settlement project in Alaska, and for other purposes.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That where settlement claims with a view to making homestead entry have been established on lands in sections 16 and 36, reserved for the support of schools in the Territory of Alaska by the Act of March 4, 1915 (38 Stat. 1214), within the area withdrawn by Executive Order Numbered 6957, dated February 4, 1935, as modified by Executive order of May 20, 1935, which temporarily withdrew from disposal under the public-land laws certain lands within the Matanuska Valley in Alaska, and reserved them for classification and in aid of legislation, such claims be, and they are hereby, validated, subject to compliance with the applicable provisions of the homestead laws; and other lands in lieu thereof may be designated by the Territory of Alaska, to be reserved for the support of schools in said Territory, in the manner provided by the Act of Congress approved February 28, 1891 (26 Stat. 786).

Approved, March 9, 1942.

[CHAPTER 178]

Making appropriations for the Treasury and Post Office Departments for the fiscal year ending June 30, 1943, and for other purposes.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled,

TITLE I—TREASURY DEPARTMENT

That the following sums are appropriated, out of any money in the Treasury not otherwise appropriated, for the Treasury Department for the fiscal year ending June 30, 1943, namely:

OFFICE OF THE SECRETARY

Salaries: Secretary of the Treasury, Under Secretary of the Treasury, Fiscal Assistant Secretary of the Treasury, two Assistant Secretaries of the Treasury, and other personal services in the District of Columbia, including the temporary employment of experts, $263,635.

Reimbursement to carriers of deficits during Federal control: For the payment of claims certified to the Secretary of the Treasury by the Interstate Commerce Commission under the provisions of section 204 of the Transportation Act of 1920, as amended by the Act of January 7, 1941, covering reimbursement to carriers of deficits incurred during the period of control of railroads by the Government not to exceed $600,000 of the unexpended balance of funds made available to the Treasury Department for these purposes for the fiscal year 1942 in the Second Deficiency Appropriation Act, 1941, is hereby continued available until June 30, 1943.

DIVISION OF RESEARCH AND STATISTICS

Salaries: For personal services in the District of Columbia, $182,925.

OFFICE OF GENERAL COUNSEL

Salaries: For the General Counsel and other personal services in the District of Columbia, $145,925.
DIVISION OF PERSONNEL

Salaries: For the Chief of the Division, and other personal services in the District of Columbia, $134,030.

OFFICE OF CHIEF CLERK

Salaries: For the Chief Clerk and other personal services in the District of Columbia, $238,840.

MISCELLANEOUS AND CONTINGENT EXPENSES, TREASURY DEPARTMENT

For miscellaneous and contingent expenses of the Office of the Secretary and the bureaus and offices of the Department, including operating expenses of the Treasury, Treasury Annex, Auditors', and Liberty Loan Buildings; financial journals, purchase (including exchange) of books of reference and lawbooks, technical and scientific books, newspapers, and periodicals, expenses incurred in completing imperfect series, library cards, supplies, and all other necessary expenses connected with the library; not exceeding $8,000 for traveling expenses, including the payment of actual transportation and subsistence expenses to any person whom the Secretary of the Treasury may from time to time invite to the city of Washington or elsewhere for conference and advisory purposes in furthering the work of the Department; freight, expressage, telegraph and telephone service; purchase and exchange of motor trucks and three passenger automobiles (one for the Secretary of the Treasury and two for general use of the Department), all to be used for official purposes only; file holders and cases; fuel, oils, grease, and heating supplies and equipment; gas and electricity for lighting, heating, and power purposes, including material, fixtures, and equipment therefor; purchase, exchange, and repair of typewriters and labor-saving machines and equipment and supplies for same; floor covering and repairs thereto, furniture and office equipment, including supplies therefor and repairs thereto; awnings, window shades, and fixtures; cleaning supplies and equipment; drafting equipment; flags; hand trucks, ladders; miscellaneous hardware; streetcar fares not exceeding $750; thermometers; lavatory equipment and supplies; tools and sharpening same; laundry service; laboratory supplies and equipment, removal of rubbish; postage; including $40,000 for stationery for the Treasury Department and its several bureaus and offices, and field services thereof, except such bureaus and offices as may be otherwise specifically provided for, including tags, labels, and index cards, printed in the course of manufacturing, packing boxes and other materials necessary for shipping stationery supplies, and cost of transportation of stationery supplies purchased free on board point of shipment and of such supplies shipped from Washington to field offices; and other absolutely necessary articles, supplies, and equipment not otherwise provided for; $290,000: Provided, That the appropriations for the Bureau of Accounts, Bureau of the Public Debt, Internal Revenue Service, United States Processing Tax Board of Review, Procurement Division, and Division of Disbursement for the fiscal year 1943 are hereby made available for the payment of items otherwise properly chargeable to this appropriation, the provisions of section 6, Act of August 23, 1912 (31 U. S. C. 669), to the contrary notwithstanding.

Printing and binding: For printing and binding for the Treasury Department and its several bureaus and offices, and field services thereof, except such bureaus and offices as may be otherwise specifically provided for, including materials for the use of the bookbinder, located in the Treasury Department, but not including work done...
at the New York Customhouse bindery authorized by the Joint Committee on Printing in accordance with the Act of March 1, 1919 (44 U. S. C. 111), $26,600.

CUSTODY OF TREASURY BUILDINGS

Salaries of operating force: For the Superintendent of Treasury Buildings and for other personal services in the District of Columbia, including the operating force of the Treasury Building, the Treasury Annex, the Liberty Loan Building, the Belasco Theatre Building, the Auditors' Building, and the west and south annexes thereof, $373,904.

Salaries and expenses, guard force: For salaries and expenses of the guard force for Treasury Department buildings in the District of Columbia, including the Bureau of Engraving and Printing, including not to exceed $12,285 for purchase, repair, and cleaning of uniforms, purchase (not to exceed two), exchange, hire, maintenance, repair and operation of motor-propelled passenger-carrying vehicles, and for the purchase of arms and ammunition and miscellaneous equipment, $489,640: Provided, That not to exceed $80,000 of the appropriation "Salaries and expenses, Bureau of Engraving and Printing", may be transferred to this appropriation to cover service rendered such Bureau in connection with the protection of currency, bonds, stamps, and other papers of value the cost of producing which is not covered and embraced in the direct appropriations for such Bureau: Provided further, That the Secretary of the Treasury may detail two agents of the Secret Service to supervise such force.

BUREAU OF ACCOUNTS

Salaries and expenses: For salaries in the District of Columbia and all other expenses (except printing and binding) of the Bureau of Accounts, including contract stenographic reporting services, stationery (not to exceed $7,000), supplies and equipment; purchase and exchange of lawbooks, books of reference, periodicals, and newspapers; travel expenses, including expenses of attendance at meetings of organizations concerned with the work of the Bureau of Accounts, $629,603.

Printing and binding: For printing and binding for the Bureau of Accounts, $28,000.

Division of Disbursement, salaries and expenses: For personal services in the District of Columbia and in the field, stationery, travel, rental of equipment, and all other necessary miscellaneous and contingent expenses, $1,783,413: Provided, That with the approval of the Director of the Bureau of the Budget there may be transferred to this appropriation and to the appropriation "Printing and binding, Division of Disbursement" from funds available for the Agricultural Adjustment Administration, Federal Housing Administration, United States Housing Authority, Federal Surplus Commodities Corporation, Federal Prison Industries, Railroad Retirement Board, United States Maritime Commission, the Federal Crop Insurance Corporation, the Commodity Credit Corporation, the Farm Security Administration, and the National Youth Administration, such sums as may be necessary to cover the expense incurred in performing the function of disbursement therefor.

Printing and binding: For printing and binding, Division of Disbursement, including the cost of transportation to field offices of printed and bound material and the cost of necessary packing boxes and packing materials, $53,900.
Contingent expenses, public moneys: For contingent expenses under the requirements of section 3653 of the Revised Statutes (31 U. S. C. 545), for the collection, safekeeping, transfer, and disbursement of the public money, transportation of gold coin, gold bullion, and gold certificates transferred to Federal Reserve banks and branches, United States mints and assay offices, and the Treasury, after March 9, 1933, actual expenses of examiners detailed to examine the books, accounts, and money on hand at the several depositories, including national banks acting as depositories under the requirements of section 3649 of the Revised Statutes (31 U. S. C. 548), also including examinations of cash accounts at mints, $300,000.

Recoupage of minor coins: To enable the Secretary of the Treasury to continue the recoupage of worn and uncurrent minor coins of the United States now in the Treasury or hereafter received, and to reimburse the Treasurer of the United States for the difference between the nominal or face value of such coins and the amount the same will produce in new coins, $15,000.

Recoupage of silver coins: To enable the Secretary of the Treasury to continue the recoupage of worn and uncurrent subsidiary silver coins of the United States now in the Treasury or hereafter received, and to reimburse the Treasurer of the United States for the difference between the nominal or face value of such coins and the amount the same will produce in new coins, $350,000.

Relief of the indigent, Alaska: For the payment to the United States district judges in Alaska but not to exceed 10 per centum of the receipts from licenses collected outside of incorporated towns in Alaska, to be expended for the relief of persons in Alaska who are indigent and incapacitated through nonage, old age, sickness, or accident, $30,000.

Refund of moneys erroneously received and covered: To enable the Secretary of the Treasury to meet any expenditures of the character formerly chargeable to the appropriation accounts abolished under section 18 of the Permanent Appropriation Repeal Act of 1934, approved June 26, 1934, and any other collections erroneously received and covered which are not properly chargeable to any other appropriation, $50,000.

Payment of unclaimed moneys: To enable the Secretary of the Treasury to meet any expenditures of the character formerly chargeable to the appropriation accounts abolished under section 17 of the Permanent Appropriation Repeal Act of 1934, approved June 26, 1934, payable from the funds held by the United States in the trust fund receipt account “Unclaimed moneys of individuals whose whereabouts are unknown”, $15,000.

BUREAU OF THE PUBLIC DEBT

Salaries and expenses: For necessary expenses connected with the administration of any public-debt issues and United States paper-currency issues with which the Secretary of the Treasury is charged, including the purchase of lawbooks, directories, books of reference, pamphlets, periodicals, newspapers, and stationery (not to exceed $13,000) and the maintenance, operation, and repair of a motor-propelled bus or station wagon for use of the destruction Committee, and including the Commissioner of the Public Debt and other personnel services in the District of Columbia, $2,600,000; Provided, That the amount to be expended for personal services in the District of Columbia shall not exceed $2,570,000.

Printing and binding: For printing and binding for the Bureau of the Public Debt, $12,000.
Distinctive paper for United States securities: For distinctive paper for United States currency, including transportation of paper, traveling, mail, and other necessary expenses, and salaries of employees and allowance, in lieu of expenses, of officer or officers detailed from the Treasury Department, not exceeding $50 per month each when actually on duty; in all, $1,296,238: Provided, That in order to foster competition in the manufacture of distinctive paper for United States securities, the Secretary of the Treasury is authorized, in his discretion, to split the award for such paper for the fiscal year 1943 between the two bidders whose prices per pound are the lowest received after advertisement.

OFFICE OF TREASURER OF THE UNITED STATES

Salaries: For Treasurer of the United States, Assistant Treasurer and for other personal services in the District of Columbia, $1,700,000.

Salaries (Reimbursable): For personal services in the District of Columbia, in redeeming Federal Reserve notes, $58,815, to be reimbursed by the Federal Reserve banks.

Printing and binding: For printing and binding for the Office of the Treasurer of the United States, $22,000.

With the approval of the Director of the Bureau of the Budget, there may be transferred sums (not exceeding a total of $475,000) to the appropriations “Salaries, Office of Treasurer of the United States, 1943,” “Contingent expenses, Treasury Department, 1943,” and “Printing and binding, Office of the Treasurer of the United States, 1943,” from funds available for the Agricultural Adjustment Administration, Home Owners’ Loan Corporation, Tennessee Valley Authority, Federal Farm Mortgage Corporation, Reconstruction Finance Corporation, Federal land banks and other banks and corporations under the supervision of the Farm Credit Administration, Railroad Retirement Board, Federal Crop Insurance Corporation, United States Maritime Commission (construction fund), Surplus Marketing Administration, Farm Security Administration, National Youth Administration, Federal Housing Administration, United States Housing Authority, Civilian Conservation Corps, Public Works Administration, Commodity Credit Corporation, and corporations and banks under the Federal Home Loan Bank Board, to cover the expenses incurred on account of such respective activities in clearing of checks, servicing of bonds, handling of collections, and rendering of accounts therefor.

BUREAU OF CUSTOMS

Salaries and expenses: For collecting the revenue from customs, for the detection and prevention of frauds upon the customs revenue, and not to exceed $100,000 for the securing of evidence of violations of the customs laws; for expenses of transportation and transfer of customs receipts from points where there are no Government depositories; not to exceed $84,500 for allowances for living quarters, including heat, fuel, and light, as authorized by the Act approved June 26, 1930 (5 U. S. C. 118a), but not to exceed $1,700 for any one person; not to exceed $500 for subscriptions to newspapers; not to exceed $85,000 for stationery; not to exceed $12,000 for improving, repairing, maintaining, or preserving buildings, inspection stations, office quarters, including living quarters for officers, sheds, and sites along the Canadian and Mexican borders acquired under authority of the Act of June 26, 1930 (19 U. S. C. 68); and for the purchase (not to
exceed one hundred), exchange, maintenance, repair, and operation of motor-propelled passenger-carrying vehicles when necessary for official use in field work; $21,385,855, of which such amount as may be necessary shall be available for the payment of extra compensation earned by customs officers or employees for overtime services, at the expense of the parties in interest, in accordance with the provisions of section 5 of the Act approved February 13, 1911, as amended by the Act approved February 7, 1920, and section 451 of the Tariff Act, 1930, as amended (19 U. S. C. 261, 267, and 1451): Provided, That the receipts from such parties in interest for such overtime services shall be deposited as a refund to the appropriation from which such overtime compensation is paid, in accordance with the provisions of section 524 of the Tariff Act of 1930, as amended (19 U. S. C. 1524); for the cost of seizure, storage, and disposition of any merchandise, vehicle and team, automobile, boat, air or water craft, or any other conveyance seized under the provisions of the customs laws, for the purchase of arms, ammunition, and accessories, and $583,403 shall be available for personal services in the District of Columbia exclusive of ten persons from the field force authorized to be detailed under section 525 of the Tariff Act of 1930; Provided, That no part of this appropriation shall be expended for maintenance or repair of motor-propelled passenger-carrying vehicles for use in the District of Columbia except two for use in connection with the work of the customhouse in Georgetown.

Printing and binding: For printing and binding, Bureau of Customs, including the cost of transportation to field offices of printed and bound material and the cost of necessary packing boxes and packing materials, $61,000.

Refunds and drawbacks: For the refund or payment of customs collections or receipts, and for the payment of debentures or drawbacks, bounties, and allowances, as authorized by law, $19,000,000.

OFFICE OF THE COMPTROLLER OF THE CURRENCY

Salaries: Comptroller of the Currency and other personal services in the District of Columbia, $249,895.

Printing and binding: For printing and binding for the Office of the Comptroller of the Currency, $25,000.

BUREAU OF INTERNAL REVENUE

Salaries and expenses: For salaries and expenses in connection with the assessment and collection of internal-revenue taxes and the administration of the internal-revenue laws, including the administration of such provisions of other laws as are authorized by or pursuant to law to be administered by or under the direction of the Commissioner of Internal Revenue, including one stamp agent (to be reimbursed by the stamp manufacturers) and the employment of experts; the securing of evidence of violations of the Acts, the cost of chemical analyses made by others than employees of the United States and expenses incident to such chemists testifying when necessary; transfer of household goods and effects as provided by Act of October 10, 1940 (Public, Numbered 839), and regulations promulgated thereunder; telegraph and telephone service, postage, freight, express, necessary expenses incurred in making investigations in connection with the enrollment or disbarment of practitioners before the Treasury Department in internal-revenue matters, expenses of seizure and sale, and other necessary miscellaneous expenses, including stenographic reporting services; for the acquisition of property under the provisions of
Printing and binding.

Post, p. 1005.

Stationery.

Post, p. 1005.

Personal services.

Post, pp. 720, 1005.

Detection and prosecution of violators.

Refund of processing and related taxes.


7 U. S. C. §§ 701-725; 751-766; 801-833.

52 Stat. 1150.

Redemption of tax stamps.


title III of the Liquor Law Repeal and Enforcement Act, approved August 27, 1935 (49 Stat. 872-881), and the operation, maintenance, and repair of property acquired under such title III; for the purchase (not to exceed forty-two), exchange, hire, maintenance, repair, and operation of motor-propelled or horse-drawn passenger-carrying vehicles when necessary, for official use of the Alcohol Tax and Intelligence Units in field work; printing and binding (not to exceed $931,850); and the procurement of such supplies, stationery (not to exceed $468,000), equipment, furniture, mechanical devices, laboratory supplies, periodicals and newspapers for the Alcohol Tax Unit, ammunition, lawbooks and books of reference, and such other articles as may be necessary, $80,908,940, of which amount not to exceed $10,834,002 may be expended for personal services in the District of Columbia: Provided, That not more than $100,000 of the total amount appropriated herein may be expended by the Commissioner of Internal Revenue for detecting and bringing to trial persons guilty of violating the internal-revenue laws or conniving at the same, including payments for information and detection of such violation.

Salaries and expenses for refunding processing and related taxes and administering title III, Revenue Act of 1936: For salaries and expenses in connection with (1) the assessment and collection of the tax on unjust enrichment imposed by title III, Revenue Act of 1936, (2) the making of refunds and payments of processing and related taxes, as authorized by titles IV and VII of the Revenue Act of 1936, as amended, and (3) the refund of taxes collected under the Cotton Act of April 21, 1934, as amended (48 Stat. 598), the Tobacco Act of June 28, 1934, as amended (48 Stat. 1275), and the Potato Act of August 24, 1935 (49 Stat. 782), as authorized by the Second Deficiency Appropriation Act, fiscal year 1938, as amended, including personal services in the District of Columbia and elsewhere, the hiring of experts, stationery and office supplies, equipment, furniture, mechanical devices, lawbooks and books of reference, trade journals, stenographic reporting service, telegraph and telephone services, postage, freight, express, printing and binding, notarial fees, travel expenses, fees of expert witnesses, and fees and mileage of witnesses, which shall be the same as are paid witnesses in the courts of the United States and may be paid in advance upon certification of such officer as the Commissioner of Internal Revenue or the Secretary of the Treasury may designate, $500,000, of which amount not to exceed $457,380 may be expended for personal services in the District of Columbia.

Refunds and payments of processing and related taxes: For refunds and payments of processing and related taxes as authorized by titles IV and VII, Revenue Act of 1936, as amended; for refunds of taxes collected (including penalties and interest) under the Cotton Act of April 21, 1934, as amended (48 Stat. 598), the Tobacco Act of June 28, 1934, as amended (48 Stat. 1275), and the Potato Act of August 24, 1935 (49 Stat. 782), in accordance with the Second Deficiency Appropriation Act, fiscal year 1938 (52 Stat. 1150), as amended, and as otherwise authorized by law; and for redemption of tax stamps purchased under the aforesaid Tobacco and Potato Acts, there is hereby continued available, during the fiscal year 1943, the unexpended balance of the funds made available to the Treasury Department for these purposes for the fiscal year 1942 by the Treasury Department Appropriation Act, 1942.

Additional income tax on railroads in Alaska: For the payment to the Treasurer of Alaska of an amount equal to the tax of 1 per centum collected on the gross annual income of all railroad corpora-
tions doing business in Alaska, on business done in Alaska, which tax is in addition to the normal income tax collected from such corporations on net income, and the amount of such additional tax to be applicable to general Territorial purposes, $5,000.

Refunding internal-revenue collections: For refunding internal-revenue collections, as provided by law, including the payment of claims for the prior fiscal years and payment of accounts arising under "Allowance or draw-back (Internal Revenue)", "Redemption of stamps (Internal Revenue)", "Refunding legacy taxes, Act of March 30, 1928"; and "Repayment of taxes on distilled spirits destroyed by casualty", $59,000,000: Provided, That a report shall be made to Congress by internal-revenue districts and alphabetically arranged of all disbursements hereunder in excess of $500 as required by section 8 of the Act of May 29, 1928 (sec. 3776, I. R. C.), including the names of all persons and corporations to whom such payments are made, together with the amount paid to each.

UNITED STATES PROCESSING TAX BOARD OF REVIEW

Salaries and expenses: For salaries and expenses of not to exceed seven members of the Board of Review established by section 906 of the Revenue Act of 1936 for review of the disallowance by the Commissioner of Internal Revenue of claims for refund of processing taxes filed under title VII, Revenue Act of 1936, as amended, including personal services in the District of Columbia and elsewhere, stationery and office supplies, equipment, furniture, mechanical devices, lawbooks and books of reference, press releases, trade journals, periodicals and newspapers, contract reporting services, telegraph and telephone services, postage, freight, express, printing and binding, notarial fees, travel expenses, and such other miscellaneous expenses as may be authorized or approved by the Secretary of the Treasury for the work of this Board, $106,320.

BUREAU OF NARCOTICS

Salaries and expenses: For salaries to enforce the Act of December 17, 1914 (26 U. S. C. 1383–1391), as amended by the Revenue Act of 1918 (26 U. S. C. 1040–1064), the Narcotic Drugs Import and Export Act, as amended (21 U. S. C. 171–184), and the Marihuana Tax Act of 1937 (26 U. S. C. 1389–1399q); pursuant to the Act of March 3, 1927 (5 U. S. C. 281c), and the Act of June 14, 1930 (5 U. S. C. 282–282c), including the employment of executive officers, attorneys, agents, inspectors, chemists, supervisors, clerks, messengers, and other necessary employees in the field and in the Bureau of Narcotics in the District of Columbia, to be appointed as authorized by law; the securing of information and evidence of violations of the Acts; the costs of chemical analyses made by others than employees of the United States; transfer of household goods and effects as provided by the Act of October 10, 1940 (Public, Numbered 839), and regulations promulgated thereunder; the purchase of such supplies, equipment, mechanical devices, books, stationery (not to exceed $6,000), and such other expenditures as may be necessary in the several field offices; cost incurred by officers and employees of the Bureau of Narcotics in the seizure, storage, and disposition of property under the internal-revenue laws when the same is disposed of under section 3460, Revised Statutes (26 U. S. C. 1624); purchase (not to exceed fifteen), exchange, hire, maintenance, repair and operation of motor-propelled or horse-drawn passenger-carrying vehicles when necessary for official use in field work; purchase of arms and ammunition; in all, $1,289,000.
Use of confiscated vehicles.

49 Stat. 874.
52 Stat. 1293.

Reimbursement.

Dissemination of information, etc.

38 Stat. 785.

Materials.

Apprehension of narcotic law violators.

26 Stat. 785.


of which amount not to exceed $192,285 may be expended for personal services in the District of Columbia: Provided, That the Secretary of the Treasury may authorize the use by narcotic agents of motor vehicles confiscated under the provisions of the Act of August 27, 1935 (27 U. S. C. 157), and the Act of August 9, 1939 (49 U. S. C., Supp. V, 781-788), and to pay the cost of acquisition, maintenance, repair, and operation thereof: Provided further, That not exceeding $10,000 may be expended for the collection and dissemination of information and appeal for law observance and law enforcement, including cost of printing, purchase of newspapers, and other necessary expenses in connection therewith and not exceeding $1,500 for attendance at meetings concerned with the work of the Bureau of Narcotics: Provided further, That not exceeding $10,000 may be expended for services or information looking toward the apprehension of narcotic law violators who are fugitives from justice: Provided further, That moneys expended from this appropriation for the purchase of narcotics including marihuana, and subsequently recovered shall be reimbursed to the appropriation for enforcement of the narcotic Acts current at the time of the deposit.

Printing and binding: For printing and binding for the Bureau of Narcotics, $5,000.

BUREAU OF ENGRAVING AND PRINTING

For the work of engraving and printing, exclusive of repay work, during the fiscal year 1943, United States currency and internal-revenue stamps, including opium orders and special-tax stamps required under the Act of December 17, 1914 (26 U. S. C. 1040, 1383), checks, drafts, and miscellaneous work, as follows:

Salaries and expenses: For the Director, two Assistant Directors, and other personal services in the District of Columbia, including wages of rotary press plate printers at per diem rates and all other plate printers at piece rates to be fixed by the Secretary of the Treasury, not to exceed the rates usually paid for such work; for engravers' and printers' materials and other materials, including distinctive and nondistinctive paper, except distinctive paper for United States currency and Federal Reserve bank currency; for the purchase of tabulating machine card checks; equipment of, repairs to, and maintenance of buildings and grounds and for minor alterations to buildings; directories, technical books and periodicals, examples of engraving and printing, including foreign securities and stamps, and books of reference; not exceeding $500; traveling expenses not to exceed $2,000; miscellaneous expenses, including not to exceed $1,500 for articles approved by the Secretary of the Treasury as being necessary for the protection of the person of employees; stationery (not to exceed $4,000); for transfer to the Bureau of Standards for scientific investigations in connection with the work of the Bureau of Engraving and Printing, not to exceed $15,000; and for the purchase and exchange of one motor-propelled passenger-carrying vehicle, and for the maintenance and driving of two motor-propelled passenger-carrying vehicles; $10,327,168, to be expended under the direction of the Secretary of the Treasury.

Printing and binding: For printing and binding for the Bureau of Engraving and Printing, $5,500.

During the fiscal year 1943 all proceeds derived from work performed by the Bureau of Engraving and Printing, by direction of the Secretary of the Treasury, not covered and embraced in the appropriation for such Bureau for such fiscal year, instead of being covered into the Treasury as miscellaneous receipts, as provided by the Act.
of August 4, 1866 (31 U. S. C. 176), shall be credited when received to the appropriation for such Bureau for the fiscal year 1943.

SECRET SERVICE DIVISION

Salaries: For the Chief of the Division and other personal services in the District of Columbia, $70,793.

Printing and binding: For printing and binding for the Secret Service Division, $4,000.

Suppressing counterfeiting and other crimes: For salaries and other expenses under the authority or with the approval of the Secretary of the Treasury in detecting, arresting, and delivering into the custody of the United States marshal or other officer having jurisdiction, dealers and pretended dealers in counterfeit money, persons engaged in counterfeiting, forging, and altering United States notes, bonds, national-bank notes, Federal Reserve notes, Federal Reserve bank notes, and other obligations and securities of the United States and of foreign governments (including endorsements thereon and assignments thereof), as well as the coins of the United States and of foreign governments, and persons committing other crimes against the laws of the United States relating to the Treasury Department and the several branches of the public service under its control; purchase (not to exceed thirty-five), exchange, hire, maintenance, repair, and operation of motor-propelled passenger-carrying vehicles when necessary; purchase of arms and ammunition; stationery (not to exceed $7,500); traveling expenses; transfer of household goods and effects as provided by the Act of October 10, 1940, and regulations promulgated thereunder; and for no other purpose whatsoever, except in the performance of other duties specifically authorized by law, and in the protection of the person of the President and the members of his immediate family and of the person chosen to be President of the United States, $1,075,470: Provided, That of the amount herein appropriated not to exceed $15,000 may be expended in the discretion of the Secretary of the Treasury for the purpose of securing information concerning violations of the laws relating to the Treasury Department, and for services or information looking toward the apprehension of criminals.

White House Police: For one captain, one inspector, four lieutenants, six sergeants, and one hundred and twenty-eight privates, at rates of pay provided by law; in all, $344,000, notwithstanding the provisions of the Act of April 22, 1940 (3 U. S. C. 62).

For uniforming and equipping the White House Police, including the purchase, issue, and repair of revolvers, and the purchase and issue of ammunition and miscellaneous supplies, to be procured in such manner as the President in his discretion may determine, $10,400.

BUREAU OF THE MINT

Salaries and expenses, Office of the Director: For personal services in the District of Columbia and for assay laboratory chemicals, fuel, materials, balances, weights, stationery (not to exceed $700), books, periodicals, specimens of coins, ores, and travel and other expenses incident to the examination of mints, visiting mints for the purpose of superintending the annual settlement, and for the collection of statistics relative to the annual production and consumption of the precious metals in the United States, $143,470.

Printing and binding: For printing and binding for the Bureau of the Mint, $6,300.
Transportation of bullion and coin: For transportation of bullion and coin, by registered mail or otherwise, between mints, assay offices, and bullion depositories, $15,000, including compensation of temporary employees and other necessary expenses incident thereto.

Salaries and expenses, mints and assay offices: For compensation of officers and employees of the mints at Philadelphia, Pennsylvania; San Francisco, California; and Denver, Colorado; the assay offices at New York, New York; and Seattle, Washington, and the bullion depositories at Fort Knox, Kentucky; and West Point, New York, including necessary personal services for carrying out the provisions of the Gold Reserve Act of 1934 and the Silver Purchase Act of 1934, and any Executive orders, proclamations, and regulations issued thereunder, and for incidental and contingent expenses, including traveling expenses, stationery (not to exceed $2,900), new machinery, and repairs, arms, and ammunition, purchase and maintenance of uniforms and accessories for guards, protective devices, and their maintenance, training of employees in use of firearms and protective devices, maintenance, repair, and operation of two motorbusses for use at the Fort Knox Bullion Depository, cases and enameling for medals manufactured, net wasteage in melting and refining and in coining departments, loss on sale of sweeps arising from the treatment of bullion and the manufacture of coins, not to exceed $500 for the expenses of the annual assay commission, and not exceeding $1,000 for the acquisition, at the dollar face amount or otherwise, of specimen and rare coins, including United States and foreign gold coins and pieces of gold used as, or in lieu of, money, and ores for addition to the Government's collection of such coins, pieces, and ores; $3,694,960.

PROCUREMENT DIVISION

Salaries and expenses: For the Director of Procurement and other personal services in the District of Columbia and in the field service, and for miscellaneous expenses, including office supplies and materials, stationery (not to exceed $27,500), purchase and exchange of motortrucks and maintenance thereof, telegrams, telephone service, traveling expenses, office equipment, fuel, light, electric current, and other expenses for carrying into effect regulations governing the procurement, warehousing, and distribution by the Procurement Division of the Treasury Department of property, equipment, stores, and supplies in the District of Columbia and in the field (including not to exceed $500 to settle claims for damages caused to private property by motor vehicles used by the Procurement Division), $865,397: Provided, That the Secretary of the Treasury is authorized and directed during the fiscal year 1943 to transfer to this appropriation from any appropriations or funds available to the several departments and establishments of the Government for the fiscal year 1943 such amounts as may be approved by the Director of the Bureau of the Budget, not to exceed the sum of (a) the amount of the annual compensation of employees who may be transferred or detailed to the Procurement Division, respectively, from any such department or establishment, where the transfer or detail of such employees is incident to a transfer of a function or functions to that Division and (b) such amount as the Director of the Bureau of the Budget may determine to be necessary for expenses other than personal services incident to the proper carrying out of functions so transferred: Provided further, That payments during the fiscal year 1943 to the general supply fund for materials, and supplies (including fuel), and services, and overhead expenses for all issues shall be made on the books of the Treasury Department by transfer and counterwarrants prepared by the Procurement Division of the Treasury Depart-
ment and countersigned by the Comptroller General, such warrants to be based solely on itemized invoices prepared by the Procurement Division at issue prices to be fixed by the Director of Procurement:\n\nProvided further, That advances received pursuant to law (31 U. S. C. 686) from departments and establishments of the United States Government and the government of the District of Columbia during the fiscal year 1943 shall be credited to the general supply fund:\n\nProvided further, That not to exceed $1,000,000 shall be available from the general supply fund during the fiscal year 1943 for personal services:\n\nProvided further, That per diem employees engaged in work in connection with operations of the fuel yards may be paid rates of pay approved by the Secretary of the Treasury not exceeding current rates for similar services in the District of Columbia: \n\nProvided further, That the term “fuel” shall be held to include “fuel oil”: \n\nProvided further, That the requirements of sections 3711 and 3713 of the Revised Statutes (40 U. S. C. 109) relative to the weighing of coal and wood and the separate certificate as to the weight, measurement, or quantity of coal and wood purchased shall not apply to purchases by the Procurement Division at free-on-board destination outside of the District of Columbia: Provided further, That the reconditioning and repair of surplus property and equipment for disposition or reissue to Government service, may be made at cost by the Procurement Division, payment therefor to be effected by charging the proper appropriation and crediting the appropriation “Salaries and expenses, Procurement Division”: \n\nProvided further, That all orders for printing and binding for the Treasury Department, exclusive of work performed in the Bureau of Engraving and Printing and exclusive of such printing and binding as may under existing law be procured by field offices under authorization of the Joint Committee on Printing, shall be placed by the Director of Procurement in accord with the provisions of existing law.

Repairs to typewriting machines (except bookkeeping and billing machines) in the Government service in the District of Columbia and areas adjacent thereto may be made at cost by the Procurement Division, payment therefor to be effected by charging the proper appropriation and crediting the appropriation “Salaries and expenses, Procurement Division”.\n
No part of any money appropriated by this or any other Act shall be used during the fiscal year 1943 for the purchase of any standard typewriting machines (except bookkeeping, billing, and electric machines) at a price in excess of the following for models with carriages which will accommodate paper of the following widths, to wit: Ten inches (correspondence models), $70; twelve inches, $75; fourteen inches, $77.50; sixteen inches, $82.50; eighteen inches, $87.50; twenty inches, $94; twenty-two inches, $95; twenty-four inches, $97.50; twenty-six inches, $103.50; twenty-eight inches, $104; thirty inches, $105; thirty-two inches, $107.50; or, for standard typewriting machines distinctively quiet in operation, the maximum prices shall be as follows for models with carriages which will accommodate paper of the following widths, to wit: Ten inches, $80; twelve inches, $85; fourteen inches, $90; eighteen inches, $95.

Printing and binding: For printing and binding for the Procurement Division, including printed forms and miscellaneous items for general use of the Treasury Department, the cost of transportation to field offices of printed and bound material and the cost of necessary packing boxes and packing materials, $161,500, together with not to exceed $4,000 to be transferred from the general supply fund, Treasury Department.

This title may be cited as the “Treasury Department Appropriation Act, 1943”.\n\nCrediting of advances.\n43 Stat. 617.\nPost, p. 661.\n
Personal services.\n
Per diem employees at fuel yards.\n
“Fuel.”\n
Purchases of coal and wood.\n
Reconditioning of surplus property.\n
Orders for printing and binding.\n
Purchase of typewriting machines.\nPost, p. 1004.\n
Citation of title.
The following sums are appropriated in conformity with the Act of July 2, 1836 (5 U. S. C. 380, 39 U. S. C. 786), for the Post Office Department for the fiscal year ending June 30, 1943, namely:

POST OFFICE DEPARTMENT, WASHINGTON, DISTRICT OF COLUMBIA

OFFICE OF THE POSTMASTER GENERAL

Salaries: For the Postmaster General and other personal services in the office of the Postmaster General in the District of Columbia, $231,989.

SALARIES IN BUREAUS AND OFFICES

For personal services in the District of Columbia in bureaus and offices of the Post Office Department in not to exceed the following amounts, respectively:

- Office of Budget and Administrative Planning, $25,000.
- Office of the First Assistant Postmaster General, $425,000.
- Office of the Second Assistant Postmaster General, $610,000.
- Office of the Third Assistant Postmaster General, $820,000.
- Office of the Fourth Assistant Postmaster General, $487,630.
- Office of the Solicitor for the Post Office Department, $140,000.
- Office of the purchasing agent, $49,950.
- Bureau of Accounts, $125,000.

CONTINGENT EXPENSES, POST OFFICE DEPARTMENT

For contingent and miscellaneous expenses; stationery and blank books, index and guide cards, folders and binding devices, including purchase of free penalty envelopes; telegraph and telephone service, furniture and filing cabinets and repairs thereto; purchase, exchange, maintenance, and repair of tools, electrical supplies, typewriters, adding machines, and other labor-saving devices; purchase (including exchange) of one motor-propelled passenger-carrying vehicle at not to exceed $1,800, and for maintenance of motortrucks and of two motor-driven passenger-carrying vehicles, to be used only for official purposes (one for the Postmaster General and one for the general use of the Department); streetcar fares; floor coverings; postage stamps for correspondence addressed abroad, which is not exempt under article 49 of the Buenos Aires convention of the Universal Postal Union; purchase and exchange of lawbooks, books of reference, railway guides, city directories, and books necessary to conduct the business of the Department; newspapers, not exceeding $200; expenses, except membership fees, of attendance at meetings or conventions concerned with postal affairs, when incurred on the written authority of the Postmaster General, not exceeding $2,000; expenses of the purchasing agent and of the Solicitor and attorneys connected with his office while traveling on business of the Department, not exceeding $800; and other expenses not otherwise provided for; $93,932.

For printing and binding for the Post Office Department, including all of its bureaus, offices, institutions, and services located in Washington, District of Columbia, and elsewhere, $1,050,000.

Appropriations hereinafter made for the field service of the Post Office Department, except as otherwise provided, shall not be expended for any of the purposes hereinbefore provided for on account of the Post Office Department in the District of Columbia.
Provided, That the actual and necessary expenses of officials and employees of the Post Office Department and Postal Service, when traveling on official business, may continue to be paid from the appropriations for the service in connection with which the travel is performed, and appropriations for the fiscal year 1943 of the character heretofore used for such purposes shall be available therefor: Provided further, That appropriations hereinafter made, except such as are exclusively for payment of compensation, shall be immediately available for expenses in connection with the examination of estimates for appropriations in the field including per diem allowances in lieu of actual expenses of subsistence.

FIELD SERVICE, POST OFFICE DEPARTMENT

OFFICE OF THE POSTMASTER GENERAL

Travel expenses, Postmaster General and Assistant Postmasters General: For travel and miscellaneous expenses in the Postal Service, offices of the Postmaster General and Assistant Postmasters General, $3,000.

Personal or property damage claims: To enable the Postmaster General to pay claims for damages, occurring during the fiscal year 1943, or in prior fiscal years, to persons or property in accordance with the provisions of the Deficiency Appropriation Act, approved June 16, 1921 (5 U. S. C. 392), as amended by the Act approved June 22, 1934 (48 Stat. 1207), $50,000.

Adjusted losses and contingencies: To enable the Postmaster General to pay to postmasters, Navy mail clerks, and assistant Navy mail clerks or credit them with the amount ascertained to have been lost or destroyed during the fiscal year 1943, or prior fiscal years, through burglary, fire, or other unavoidable casualty resulting from no fault or negligence on their part, as authorized by the Act approved March 17, 1882, as amended, $45,000.

OFFICE OF CHIEF INSPECTOR

Salaries of inspectors: For salaries of fifteen inspectors in charge of divisions and seven hundred and thirty-five inspectors, $2,749,500.

Traveling and miscellaneous expenses: For traveling expenses of inspectors, inspectors in charge, the chief post-office inspector, and the assistant chief post-office inspector, and for the traveling expenses of four clerks performing stenographic and clerical assistance to post-office inspectors in the investigation of important fraud cases; for tests, exhibits, documents, photographs, office, and other necessary expenses incurred by post-office inspectors in connection with their official investigations, including necessary miscellaneous expenses of division headquarters, and not to exceed $500 for technical and scientific books and other books of reference needed in the operation of the Post Office Inspection Service, $743,000: Provided, That not exceeding $16,000 of this sum shall be available for transfer by the Postmaster General to other departments and independent establishments for chemical and other investigations.

Clerks, division headquarters: For compensation of two hundred and eight clerks at division headquarters and one hundred and twenty-four clerks at other posts of duty of post-office inspectors, $780,370.

Payment of rewards: For payment of rewards for the detection, arrest, and conviction of post-office burglars, robbers, highway mail robbers, and persons mailing or causing to be mailed any bomb,
Provisos.
Death of offender.

Limitation.
Securing of information.

Compensation to postmasters: For compensation to postmasters, including compensation as postmaster to persons who, pending the designation of an acting postmaster, assume and properly perform the duties of postmaster in the event of a vacancy in the office of postmaster of the third or fourth class, and for allowances for rent, light, fuel, and equipment to postmasters of the fourth class, $51,750,000.

Compensation to assistant postmasters: For compensation to assistant postmasters at first- and second-class post offices, $8,827,800.

Clerks, first- and second-class post offices: For compensation to clerks and employees at first- and second-class post offices, including auxiliary clerk hire at summer and winter post offices, printers, mechanics, skilled laborers, watchmen, messengers, laborers, and substitutes, $229,900,000.

Clerks, contract stations: For compensation to clerks in charge of contract stations, $1,950,000.

Separating mails: For separating mails at third- and fourth-class post offices, $420,000.

Unusual conditions: For unusual conditions at post offices, $750,000.

Clerks, third-class post offices: For allowances to third-class post offices to cover the cost of clerical services, $8,450,000.

Miscellaneous items, first- and second-class post offices: For miscellaneous items necessary and incidental to the operation and protection of post offices of the first and second classes, and the business conducted in connection therewith, not provided for in other appropriations, $2,450,000.

Village delivery service: For village delivery service in towns and villages having post offices of the second or third class, and in communities adjacent to cities having city delivery, $1,625,000.

Detroit River service: For Detroit River postal service, $11,960.

Carfare and bicycle allowance: For carfare and bicycle allowance, including special-delivery carfare, and cost of transporting carriers by privately owned automobiles to and from their routes, at rates not exceeding regular streetcar or bus fare, $1,700,000.

City delivery carriers: For pay of letter carriers, City Delivery Service, and United States Official Mail and Messenger Service, $162,500,000.

Special-delivery fees: For fees to special-delivery messengers, $11,000,000.

OFFICE OF THE SECOND ASSISTANT POSTMASTER GENERAL

Star-route service: For inland transportation by star routes (excepting service in Alaska), including temporary service to newly established offices, $12,500,000.
Star-route service, Alaska: For inland transportation by star routes in Alaska, $180,000.

Powerboat service: For inland transportation by steamboat or other powerboat routes, including ship, steamboat, and way letters, $1,650,000.

Railroad transportation and mail messenger service: For inland transportation by railroad routes and for mail messenger service, $126,000,000: Provided, That separate accounts be kept of the amount expended for mail messenger service: Provided further, That there may be expended from this appropriation for personal services in the District of Columbia not exceeding the sum of $35,000 to carry out the provisions of section 214 of the Act of February 28, 1925 (39 U. S. C. 826) (cost ascertainment).

Railway Mail Service: For fifteen division superintendents, fifteen assistant division superintendents, two assistant superintendents at large, one hundred and twenty chief clerks, one hundred and twenty assistant chief clerks, clerks in charge of sections in the offices of division superintendents, railway postal clerks, substitute railway postal clerks, joint employees, and laborers in the Railway Mail Service, $60,550,175.

Railway postal clerks, travel allowance: For travel allowance to railway postal clerks and substitute railway postal clerks, $3,375,000.

Railway Mail Service, traveling expenses: For actual and necessary expenses, general superintendent and assistant general superintendent, division superintendents, assistant division superintendents, assistant superintendents, chief clerks, and assistant chief clerks, $57,500.

Railway Mail Service, miscellaneous expenses: For rent, light, heat, fuel, telegraph, miscellaneous and office expenses, telephone service, badges for railway postal clerks, rental of space for terminal railway post offices for the distribution of mails when the furnishing of space for such distribution cannot, under the Postal Laws and Regulations, properly be required of railroad companies without additional compensation, and for equipment and miscellaneous items necessary to terminal railway post offices, $430,000.

Electric-car service: For electric-car service, $200,000.

Foreign mail transportation. For transportation of foreign mails, except by aircraft, $2,410,000: Provided, That the Postmaster General is authorized to expend such sums as may be necessary, not to exceed $70,000, to cover the cost to the United States for maintaining sea post service on ocean steamships conveying the mails to and from the United States.

Balances due foreign countries: For balances due foreign countries, fiscal year 1943 and prior years, $2,250,000.

Indemnities, international mail: For payment of limited indemnity for the injury or loss of international mail in accordance with convention, treaty, or agreement stipulations, fiscal year 1943 and prior years, $8,000.

Rural Delivery Service: For pay of rural carriers, auxiliary carriers, substitutes for rural carriers on annual and sick leave, clerks in charge of rural stations, and tolls and ferriage, Rural Delivery Service, and for the incidental expenses thereof, $92,200,000, of which not less than $200,000 shall be available for extensions and new service.

Foreign air-mail transportation: For transportation of foreign mails by aircraft, as authorized by law, including the transportation of mail by aircraft between Seattle, Washington, and Juneau, Alaska, via Ketchikan, Alaska, $16,035,979.
Domestic Air Mail Service: For the inland transportation of mail by aircraft, as authorized by law, and for the incidental expenses thereof, including not to exceed $54,540 for supervisory officials and clerks at air-mail transfer points, travel expenses, and not to exceed $72,285 for personal services in the District of Columbia, $94,588,115.

OFFICE OF THE THIRD ASSISTANT POSTMASTER GENERAL

Manufacture and distribution of stamps and stamped paper: For manufacture of adhesive postage stamps, special-delivery stamps, books of stamps, stamped envelopes, newspaper wrappers, postal cards, and for coiling of stamps, and including not to exceed $22,850 for pay of agent and assistants to examine and distribute stamped envelopes and newspaper wrappers, and for expenses of agency, $5,450,000.

Indemnities, domestic mail: For payment of limited indemnity for the injury or loss of pieces of domestic registered matter, insured and collect-on-delivery mail, and for failure to remit collect-on-delivery charges, $550,000.

Unpaid money orders more than one year old: For payment of domestic money orders after one year from the last day of the month of issue of such orders, $190,000.

OFFICE OF THE FOURTH ASSISTANT POSTMASTER GENERAL

Post office stationery, equipment, and supplies: For stationery for the Postal Service, including the money-order and registry system; and also for the purchase of supplies for the Postal Savings System, including rubber stamps, canceling devices, certificates, envelopes, and stamps for use in evidencing deposits, and free penalty envelopes; and for the reimbursement of the Secretary of the Treasury for expenses incidental to the preparation, issue, and registration of the bonds authorized by the Act of June 25, 1910 (39 U. S. C. 760); for miscellaneous equipment and supplies, including the purchase and repair of furniture, package boxes, posts, trucks, baskets, satchels, straps, letter-box paint, baling machines, perforating machines, stamp vending and postage meter devices, duplicating machines, printing presses, directories, cleaning supplies, and the manufacture, repair, and exchange of equipment, the erection and painting of letter-box equipment, and for the purchase and repair of presses and dies for use in the manufacture of letter boxes; for postmarking, rating, money-order stamps, and electrotype plates and repairs to same; metal, rubber, and combination type, dates and figures, type holders, ink pads for canceling and stamping purposes, and for the purchase, exchange, and repair of typewriting machines, envelope-opening machines, and computing machines, numbering machines, time recorders, letter balances, scales (exclusive of dormant or built-in platform scales in Federal buildings), test weights, and miscellaneous articles purchased and furnished directly to the Postal Service, including complete equipment and furniture for post offices in leased and rented quarters; for the purchase (including exchange), repair, and replacement of arms and miscellaneous items necessary for the protection of the mails; for miscellaneous expenses in the preparation and publication of post-route maps and rural delivery maps or blueprints, including tracing for photolithographic reproduction; for other expenditures necessary and incidental to post offices of the first, second, and third classes, and offices of the fourth class having or to have rural delivery service, and for letter boxes; for the purchase of atlases and geographical and technical works not to exceed $1,500; for wrap-
ping twine and tying devices (not more than three-fourths of the funds herein appropriated for the purchase of twine shall be expended in the purchase of twine manufactured from materials or commodities produced outside the United States; for expenses incident to the shipment of supplies, including hardware, boxing, packing, and not exceeding $68,800 for the pay of employees in connection therewith in the District of Columbia; for rental, purchase, exchange, and repair of canceling machines and motors, mechanical mail-handling apparatus, accident prevention, and other labor-saving devices, including cost of power in rented buildings and miscellaneous expenses of installation and operation of same, including not to exceed $35,000 for salaries of thirteen traveling mechanicians, and for traveling expenses, $3,700,000: Provided, That the Postmaster General may authorize the sale to the public of post-route maps and rural delivery maps or blueprints at the cost of printing and 10 per centum thereof added.

Equipment shops, Washington, District of Columbia: For the purchase, manufacture, and repair of mail bags and other mail containers and attachments, mail locks, keys, chains, tools, machinery, and material necessary for same, and for incidental expenses pertaining thereto; material, machinery, and tools necessary for the manufacture and repair of such other equipment for the Postal Service as may be deemed expedient; accident prevention; for the expenses of maintenance and repair of the mail bag equipment shops building and equipment, including fuel, light, power, and miscellaneous supplies and services; maintenance of grounds; for compensation to labor employed in the equipment shops and in the operation, care, maintenance, and protection of the equipment shops building, grounds, and equipment, $1,650,000, of which not to exceed $626,000 may be expended for personal services in the District of Columbia: Provided, That out of this appropriation the Postmaster General is authorized to use as much of the sum, not exceeding $15,000, as may be deemed necessary for the purchase of material and the manufacture in the equipment shops of such small quantities of distinctive equipments as may be required by other executive departments; and for service in Alaska, Puerto Rico, Philippine Islands, Hawaii, or other island possessions.

Rent, light, fuel, and water: For rent, light, fuel, and water, for first-, second-, and third-class post offices, and the cost of advertising for lease proposals for such offices, $10,130,000.

Pneumatic-tube service, New York City: For rental of not exceeding twenty-eight miles of pneumatic tubes, hire of labor, communication service, electric power, and other expenses for transmission of mail in the city of New York including the Borough of Brooklyn, $540,628: Provided, That the provisions of the Acts of April 21, 1902, May 27, 1908, and June 19, 1922 (39 U. S. C. 423), relating to contracts for the transmission of mail by pneumatic tubes or other similar devices shall not be applicable hereto.

Pneumatic-tube service, Boston: For the rental of not exceeding two miles of pneumatic tubes, not including labor and power in operating the same, for the transmission of mail in the city of Boston, Massachusetts, $24,000: Provided, That the provisions not inconsistent herewith of the Acts of April 21, 1902 (39 U. S. C. 423), and May 27, 1908 (39 U. S. C. 423), relating to the transmission of mail by pneumatic tubes or other similar devices shall be applicable hereto.

Vehicle service: For vehicle service; the hire of vehicles; the rental of garage facilities; the purchase, exchange, maintenance, and repair of motor vehicles, including the repair of vehicles owned by, or under the control of, units of the National Guard and departments and agencies of the Federal Government where repairs are made necessary.
because of utilization of such vehicles in the Postal Service; accident prevention; the hire of supervisors, clerical assistance, mechanics, drivers, garagemen, and such other employees as may be necessary in providing vehicles and vehicle service for use in the collection, transportation, delivery, and supervision of the mail, and United States official mail and messenger service, $16,292,900: Provided, That the Postmaster General may, in his disbursement of this appropriation, apply a part thereof to the leasing of quarters for the housing of Government-owned motor vehicles at a reasonable annual rental for a term not exceeding ten years: Provided further, That the Postmaster General, during the fiscal year 1943 may purchase and maintain from the appropriation “Vehicle service” such tractors and trailer trucks as may be required in the operation of the vehicle service: Provided further, That no part of this appropriation shall be expended for maintenance or repair of motor-propelled passenger-carrying vehicles for use in connection with the administrative work of the Post Office Department in the District of Columbia.

Transportation of equipment and supplies: For the transportation and delivery of equipment, materials, and supplies for the Post Office Department and Postal Service by freight, express, or motor transportation, and other incidental expenses, $376,000.

PUBLIC BUILDINGS, MAINTENANCE AND OPERATION

Operating force: For personal services in connection with the operation of public buildings, including the Washington Post Office and the Customhouse Building in the District of Columbia, operated by the Post Office Department, together with the grounds thereof and the equipment and furnishings therein, including telephone operators for the operation of telephone switchboards or equivalent telephone switchboard equipment in such buildings jointly serving in each case two or more governmental activities, $24,554,945: Provided, That in no case shall the rates of compensation for the mechanical labor force be in excess of the rates current at the time and in the place where such services are employed.

Operating supplies, public buildings: For fuel, steam, gas, and electric current for lighting, heating, and power purposes, water, ice, lighting supplies, removal of ashes and rubbish, snow and ice, cutting grass and weeds, washing towels, telephone service for custodial forces, and for miscellaneous services and supplies, accident prevention, vacuum cleaners, tools and appliances and repairs thereto, for the operation of completed and occupied public buildings and grounds, including mechanical and electrical equipment, but not the repair thereof, operated by the Post Office Department, including the Washington Post Office and the Customhouse Building in the District of Columbia, and for the transportation of articles and supplies authorized herein, $6,300,000: Provided, That the foregoing appropriation shall not be available for personal services except for work done by contract, or for temporary job labor under exigency not exceeding at one time the sum of $100 at any one building: Provided further, That the Postmaster General is authorized to contract for telephone service in public buildings under his administration by means of telephone switchboards or equivalent telephone switching equipment jointly serving in each case two or more governmental activities, where he determines that joint service is economical and in the interest of the Government, and to secure reimbursement for the cost of such joint service from available appropriations for telephone expenses of the bureaus and offices receiving the same.

Furniture, carpets, and safes, public buildings: For the procurement, including transportation, of furniture, carpets, safes, safe and
vault protective devices, and repairs of same, for use in public buildings which are now, or may hereafter be, operated by the Post Office Department, $700,000: Provided, That, excepting expenditures for labor for or incidental to the moving of equipment from or into public buildings, the foregoing appropriation shall not be used for personal services except for work done under contract or for temporary job labor under exigency and not exceeding at one time the sum of $100 at any one building; Provided further, That all furniture now owned by the United States in other public buildings or in buildings rented by the United States shall be used, so far as practicable, whether or not it corresponds with the present regulation plan of furniture.

Scientific investigations: In the disbursement of appropriations contained in this title for the field service of the Post Office Department the Postmaster General may transfer to the Bureau of Standards not to exceed $20,000 for scientific investigations in connection with the purchase of materials, equipment, and supplies necessary in the maintenance and operation of the Postal Service.

Deficiency in postal revenues: If the revenues of the Post Office Department shall be insufficient to meet the appropriations made under title II of this Act, a sum equal to such deficiency in the revenues of such Department is hereby appropriated, to be paid out of any money in the Treasury not otherwise appropriated, to supply such deficiency in the revenues of the Post Office Department for the fiscal year ending June 30, 1943, and the sum needed may be advanced to the Post Office Department upon requisition of the Postmaster General.

This title may be cited as the "Post Office Department Appropriation Act, 1943".

TITLE III—GENERAL PROVISIONS

SEC. 301. Appropriations for the fiscal year 1943 available for expenses of travel of civilian officers and employees of the executive departments and establishments shall be available also for expenses of travel performed by them on transfer from one official station to another when authorized by the head of the department or establishment concerned in the order directing such transfer: Provided, That such expenses shall not be allowed for any transfer effected for the convenience of any officer or employee.

SEC. 302. No appropriation available for the executive departments and independent establishments of the Government for the fiscal year ending June 30, 1943, whether contained in this Act or any other Act, shall be expended—

(a) To purchase any motor-propelled passenger-carrying vehicle (exclusive of busses, ambulances, and station wagons), at a cost, completely equipped for operation, and including the value of any vehicle exchanged, in excess of $750, unless otherwise specifically provided for in the appropriation.

(b) For the maintenance, operation, and repair of any Government-owned motor-propelled passenger-carrying vehicle not used exclusively for official purposes; and "official purposes" shall not include the transportation of officers and employees between their domiciles and places of employment, except in case of medical officers on out-patient medical services and except in cases of officers and employees engaged in field work the character of whose duties makes such transportation necessary and then only as to such latter cases when the same is approved by the head of the department or establishment concerned. The limitations of this subsection (b) shall

Previous, Personal services, limitation.

Use of present furniture.

Transfer of funds to Bureau of Standards.

Post, p. 499.

Deficiency appropriation.

Citation of title.

Travel expenses on change of station.

Proviso.

Government motor vehicles, restrictions.

Post, p. 247.
not apply to any motor vehicles for official use of the President, the heads of the executive departments, Ambassadors, Ministers, and chargés d’affaires.

(c) For the maintenance, upkeep, and repair (exclusive of garage rent, pay of operators, tires, fuel, and lubricants) on any one motor-propelled passenger-carrying vehicle, except buses and ambulances, in excess of one-third of the market price of a new vehicle of the same make and class and in no case in excess of $400.

SEC. 303. No part of the money appropriated under this Act shall be paid to any person for the filling of any position for which he or she has been nominated after the Senate upon vote has failed to confirm the nomination of such person.

SEC. 304. No part of any appropriation contained in this Act or authorized hereby to be expended shall be used to pay the compensation of any officer or employee of the Government of the United States, or of any agency the majority of the stock of which is owned by the Government of the United States, whose post of duty is in continental United States, unless such officer or employee is a citizen of the United States or a person in the service of the United States on the date of the approval of this Act who, being eligible for citizenship, has filed a declaration of intention to become a citizen or who owes allegiance to the United States. This section shall not apply to citizens of the Commonwealth of the Philippines.

SEC. 305. No part of any appropriation contained in this Act shall be used to pay the salary or wages of any person who advocates, or who is a member of an organization that advocates, the overthrow of the Government of the United States by force or violence: Provided, That for the purposes hereof an affidavit shall be considered prima facie evidence that the person making the affidavit does not advocate, and is not a member of an organization that advocates, the overthrow of the Government of the United States by force or violence: Provided further, That any person who advocates, or who is a member of an organization that advocates, the overthrow of the Government of the United States by force or violence and accepts employment, the salary or wages for which are paid from any appropriation contained in this Act, shall be guilty of a felony and, upon conviction, shall be fined not more than $1,000 or imprisoned for not more than one year, or both: Provided further, That the above penalty clause shall be in addition to, and not in substitution for, any other provisions of existing law.

SEC. 306. This Act may be cited as the "Treasury and Post Office Departments Appropriation Act, 1943".

Approved, March 10, 1942.

[CHAPTER 179] AN ACT

To amend the Act of August 5, 1939, entitled "An Act to provide for the disposition of certain records of the United States Government."

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the Act of August 5, 1939, entitled "An Act to provide for the disposition of certain records of the United States Government" (53 Stat. 1219; 44 U. S. C., 1934 edition, Supp. V, secs. 351–361), is amended in the following particulars:

Section 6 is amended to read as follows:

"Sec. 6. When any records of the United States Government have been transferred in accordance with the provisions of paragraph (c)
AN ACT
March 14, 1942
[H. R. 6291]
[Public Law 498]

To amend the Merchant Marine Act, 1936, as amended, to provide for the coordination of the forwarding and similar servicing of water-borne export and import foreign commerce of the United States.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That title II of the Merchant Marine Act, 1936, as amended, or under section 3425 of the Internal Revenue Code, with respect to scrap iron, scrap steel, as defined in paragraph 301 of the Tariff Act of 1930 (U. S. C., title 19, sec. 1001, par. 301), relaying and rerolling rails, or nonferrous-metal scrap entered for consumption or withdrawn from warehouse for consumption during the period beginning with the day following the date of enactment of this Act and ending with the termination of the unlimited national emergency proclaimed by the President on May 27, 1941.

Approved, March 13, 1942.

[CHAPTER 180]

AN ACT
March 13, 1942
[H. R. 6531]
[Public Law 497]

To suspend the effectiveness during the existing national emergency of tariff duties on scrap iron, scrap steel, and nonferrous-metal scrap.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That no duties or import taxes shall be levied, collected, or payable under the Tariff Act of 1930, as amended, or under section 3425 of the Internal Revenue Code, with respect to scrap iron, scrap steel, as defined in paragraph 301 of the Tariff Act of 1930 (U. S. C., title 19, sec. 1001, par. 301), relaying and rerolling rails, or nonferrous-metal scrap entered for consumption or withdrawn from warehouse for consumption during the period beginning with the day following the date of enactment of this Act and ending with the termination of the unlimited national emergency proclaimed by the President on May 27, 1941.

Approved, March 13, 1942.

[CHAPTER 186]

AN ACT
March 14, 1942
[H. R. 6291]
[Public Law 498]

To amend the Merchant Marine Act, 1936, as amended, to provide for the coordination of the forwarding and similar servicing of water-borne export and import foreign commerce of the United States.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That title II of the Merchant Marine Act, 1936, as amended, is hereby amended by adding at the end thereof a new section to read as follows:

"Sec. 217. (a) The Commission is hereby authorized and directed, through such administrative measures, agreements with other Federal departments and agencies, contracts with individuals or private business concerns, or other arrangements, as it may deem to be necessary or appropriate in the public interest, to coordinate the functions and facilities of public and private agencies engaged in the forwarding and similar servicing of water-borne export and import foreign commerce of the United States, for the efficient prosecution of the war, the maintenance and development of present and post-war foreign trade, and the preservation of forwarding facilities and services for the post-war restoration of foreign commerce. As used herein the term "water-borne export and import foreign commerce of the United States" shall be deemed to include export shipments from the Government of the United States to the governments of nations whose defense is deemed by the President to be vital to the defense of the United States under the authority of the Act of March 11, 1941 (Public Law 11, Seventy-seventh Congress).

("b) Other Federal departments and agencies are hereby authorized and directed to cooperate with the Commission by entering
AN ACT

Authorizing appropriations for the United States Navy, additional ordnance manufacturing and production facilities, and for other purposes.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That there is hereby authorized to be appropriated, out of any money in the Treasury not otherwise appropriated, $100,000,000 for necessary tools, equipment, and facilities for the manufacture or production of ordnance material, munitions, and armor at either private or public plants.

SEC. 2. The authority herein granted shall include the authority to acquire lands at such locations as the Secretary of the Navy may deem best suited to the purpose, erect or extend buildings, acquire the necessary machinery and equipment, and in private establishments provide plant protection installations, and shall be in addition to all authority heretofore granted for these purposes. The Secretary of the Navy is hereby directed to report to Congress within six months from the enactment of this Act a statement of all lands acquired under this section showing the acreage, location, and the price of each such acquisition.

Approved, March 17, 1942.

AN ACT

To legalize a bridge across Bayou Lafourche at Valentine, Louisiana.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the Chief of Engineers and the Secretary of War are hereby authorized to approve the location and plans of a pontoon bridge already constructed by Valentine Sugars across Bayou Lafourche at Valentine, Louisiana: Provided, That said bridge has been authorized by the Legislature of the State of Louisiana and as located and constructed affords reasonably free, easy, and unobstructed navigation.

SEC. 2. When the location and plans of said bridge have been approved as provided in section 1 of this Act, said bridge shall be deemed a lawful structure and subject to the laws enacted by Congress.
for the protection and preservation of the navigable waters of the
United States.

Sec. 3. The right to alter, amend, or repeal this Act is hereby
expressly reserved.

Approved, March 21, 1942.

[CHAPTER 189]

AN ACT

To authorize the transfer of the custody of a portion of the Croatan National
Forest, North Carolina, from the Department of Agriculture to the Department
of the Navy.

Be it enacted by the Senate and House of Representatives of the
United States of America in Congress assembled, That the Secretary
of Agriculture be, and he is hereby, authorized and directed to
transfer to the control and jurisdiction of the Secretary of the
Navy a portion of the Croatan National Forest, North Carolina,
containing approximately four hundred and sixty-five acres: Pro-
vided, That in the event the area transferred pursuant to the pro-
visions of this Act shall cease to be used for military purposes, it
shall revert to its former national-forest status.

Approved, March 21, 1942.

[CHAPTER 190]

AN ACT

To authorize the Federal Works Administrator to acquire title, on behalf of the
United States, to not more than thirty-five acres of land subject to certain
reservations in the grantors.

Be it enacted by the Senate and House of Representatives of the
United States of America in Congress assembled, That not more
than thirty-five acres of the land to be acquired by the Federal
Works Administrator on behalf of the United States as a site for
the testing laboratory and research activities of the Public Roads
Administration may be acquired subject to a nonassignable and
nontransferable reservation to the grantor or grantors of the right
to continued occupancy during his or their natural lives of so much
thereof as, in the opinion of the Federal Works Administrator, will
not impair the use of such land for the purpose for which acquired.

Approved, March 21, 1942.

[CHAPTER 191]

AN ACT

To provide a penalty for violation of restrictions or orders with respect to persons
entering, remaining in, leaving, or committing any act in military areas or
zones.

Be it enacted by the Senate and House of Representatives of the
United States of America in Congress assembled, That whoever shall
enter, remain in, leave, or commit any act in any military area or
military zone prescribed, under the authority of an Executive order
of the President, by the Secretary of War, or by any military com-
mander designated by the Secretary of War, contrary to the restric-
tions applicable to any such area or zone or contrary to the order of
the Secretary of War or any such military commander, shall, if it
appears that he knew or should have known of the existence and
extent of the restrictions or order and that his act was in violation
thereof, be guilty of a misdemeanor and upon conviction shall be
liable to a fine of not to exceed $5,000 or to imprisonment for not
more than one year, or both, for each offense.

Approved, March 21, 1942.
[CHAPTER 196]  
AN ACT  
To revive and reenact the Act entitled “An Act authorizing the State of Michigan, acting through the International Bridge Authority of Michigan, to construct, maintain, and operate a toll bridge or series of bridges, causeways, and approaches thereto, across the Saint Marys River, from a point in or near the city of Sault Sainte Marie, Michigan, to a point in the Province of Ontario, Canada”, approved December 16, 1940.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the Act approved December 16, 1940, authorizing the State of Michigan, acting through the International Bridge Authority of Michigan, to construct, maintain, and operate a toll bridge or series of bridges, causeways, and approaches thereto, across the Saint Marys River, from a point in or near the city of Sault Sainte Marie, Michigan, to a point in the Province of Ontario, Canada, be, and is hereby, revived and reenacted: Provided, That this Act shall be null and void unless the actual construction of the bridge herein referred to be commenced within two years and completed within four years from the date of approval hereof.

Sec. 2. The right to alter, amend, or repeal this Act is hereby expressly reserved.

Approved, March 23, 1942.

[CHAPTER 197]  
AN ACT  
To authorize the Secretary of Agriculture to release the claim of the United States to certain land within Coconino County, Arizona.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the Secretary of Agriculture be, and he is hereby, authorized and directed to execute on behalf of the United States a quitclaim deed to Lewis E. Hart and Delia E. Hart, husband and wife, releasing to them all right, title, and interest of the United States in a certain tract of land consisting of approximately three hundred and eighty-seven one-thousandths (0.387) acre in Coconino County, Arizona, which on January 24, 1931, was without consideration and as a gift deeded to the United States by said Lewis E. Hart and Delia E. Hart for the use of the Forest Service and which tract is not now needed for any Government purpose, said deed having been recorded in Book 60 of Deeds, pages 63-64, Records of Coconino County, Arizona.

Approved, March 27, 1942.

[CHAPTER 198]  
AN ACT  
To provide for the financing of the War Damage Corporation, to amend the Reconstruction Finance Corporation Act, as amended, and for other purposes.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That section 5d of the Reconstruction Finance Corporation Act, as amended, is hereby amended by inserting immediately before the fifth paragraph thereof the following new subparagraph:

“(5) To acquire real estate and any right or interest therein by purchase, lease, condemnation, or otherwise, determined by the Corporation to be necessary or advantageous to the carrying out of any authority vested in any corporation created or organized pursuant
to this section. The Corporation is also authorized to sell, lease, or otherwise dispose of any such real estate. Proceedings for such condemnation shall be instituted in the name of the United States pursuant to the provisions of the Act approved August 1, 1888 (25 Stat. 357), as amended, and any real estate already devoted to public use which would be subject to condemnation in proceedings instituted upon application of any officer of the Government shall likewise be subject to condemnation in proceedings instituted upon application of the Corporation as herein provided. Sections 1, 2, and 4 of the Act approved February 26, 1931 (46 Stat. 1421), as amended, shall be applicable in any such proceeding. Any judgment rendered against the United States in any such proceeding shall promptly be paid by the Corporation. Immediately upon the vesting of title in the United States of America in any such proceeding, the Secretary of Commerce, by deed executed by him in the name of the United States of America, shall transfer the entire title or interest so acquired to the Corporation, and the Corporation shall thereupon have the same rights with respect to any real estate so acquired as it has with respect to real estate acquired by purchase. The power to institute proceedings for condemnation in pursuance of this section shall terminate on June 30, 1944, or upon such earlier date as the Congress by concurrent resolution, or the President by proclamation, may designate, but no such proceedings instituted prior to such termination shall abate by reason thereof."

Sec. 2. The Reconstruction Finance Corporation Act, as amended, is hereby amended by inserting after section 5e thereof the following new sections:

"Sec. 5f. (a) Any department, agency, or independent establishment of the Government or any corporation all of the capital stock of which is owned or controlled, directly or indirectly, by the Government is hereby authorized, notwithstanding any other provision of law, to sell, transfer, or lease, with or without consideration, to the Corporation or to any corporation created or organized pursuant to section 5d of this Act, any real estate and any right or interest therein."

"Sec. 5g. (a) The Reconstruction Finance Corporation is hereby directed to continue to supply funds to the War Damage Corporation, a corporation created pursuant to section 5d of this Act; and the amount of notes, bonds, debentures, and other such obligations which the Reconstruction Finance Corporation is authorized to issue and to have outstanding at any one time under existing law is hereby increased by an amount sufficient to carry out the provisions of this subsection. Such funds shall be supplied only upon the request of the Secretary of Commerce, with the approval of the President, and the aggregate amount of the funds so supplied shall not exceed $1,000,000,000. The Reconstruction Finance Corporation is authorized to and shall empower the War Damage Corporation to use its funds to provide, through insurance, reinsurance, or otherwise, reasonable protection against loss of or damage to property, real and personal, which may result from enemy attack (including any action taken by the military, naval, or air forces of the United States in resisting enemy attack), with such general exceptions as the War Damage Corporation, with the approval of the Secretary of Commerce, may deem advisable. Such protection shall be made available through the War Damage Corporation on and after a date to be determined and published by the Secretary of Commerce which shall not be later than July 1, 1942, upon the payment of such premium or other charge, and subject to such terms and conditions as the War Damage Corporation, with the approval of the Secretary of Commerce, may establish, but, in view of the national interest involved, the War Damage Corporation shall..."
from time to time establish uniform rates for each type of property with respect to which such protection is made available, and, in order to establish a basis for such rates, such Corporation shall estimate the average risk of loss on all property of such type in the United States. Such protection shall be applicable only (1) to such property situated in the United States (including the several States and the District of Columbia), the Philippine Islands, the Canal Zone, the Territories and possessions of the United States, and in such other places as may be determined by the President to be under the dominion and control of the United States, (2) to such property in transit between any points located in any of the foregoing, and (3) to all bridges between the United States and Canada and between the United States and Mexico: Provided, That such protection shall not be applicable after the date determined by the Secretary of Commerce under this subsection to property in transit upon which the United States Maritime Commission is authorized to provide marine war-risk insurance. The War Damage Corporation, with the approval of the Secretary of Commerce, may suspend, restrict, or otherwise limit such protection in any area to the extent that it may determine to be necessary or advisable in consideration of the loss of control over such area by the United States making it impossible or impracticable to provide such protection in such area.

“(b) Subject to the authorizations and limitations prescribed in subsection (a), any loss or damage to any such property sustained subsequent to December 6, 1941, and prior to the date determined by the Secretary of Commerce under subsection (a), may be compensated by the War Damage Corporation without requiring a contract of insurance or the payment of premium or other charge, and such loss or damage may be adjusted as if a policy covering such property was in fact in force at the time of such loss or damage.”

SEC. 3. The amount of notes, bonds, debentures, and other such obligations which the Reconstruction Finance Corporation is authorized to issue and have outstanding at any one time under existing law is hereby increased, in addition to the increase authorized in section 2 of this Act, by $2,500,000,000.

Approved, March 27, 1942.
ment, service, and facilities of motor carriers, and to require the joint use of equipment, terminals, warehouses, garages, and other facilities; and motor carriers shall be subject to the same penalties for failure to comply with action taken by the Commission under this paragraph as other carriers for failure to comply with action taken by the Commission under section 1 (15) of part I.

“(f) Notwithstanding any other applicable provision of this Act, to the extent that it may be in the public interest, the Commission may modify, change, suspend or waive any order, certificate, permit, license, rule, or regulation issued under this part.”

Sec. 102. Subsection (a) of section 210a of said Act, as amended (U. S. C., 1940 ed., title 49, sec. 310a (a)), is hereby amended by striking out the words “but for not more than an aggregate of one hundred and eighty days”.

Sec. 103. Subsection (a) of section 311 of said Act, as amended (U. S. C., 1940 ed., title 49, sec. 911 (a)) is hereby amended by striking out the words “but not for more than an aggregate of one hundred and eighty days”.

TITLE II—ACQUISITION AND DISPOSITION OF PROPERTY

Sec. 201. The Act of July 2, 1917 (40 Stat. 241), entitled “An Act to authorize condemnation proceedings of lands for military purposes”, as amended, is hereby amended by adding at the end thereof the following section:

“Sec. 2. The Secretary of War, the Secretary of the Navy, or any other officer, board, commission, or governmental corporation authorized by the President, may acquire by purchase, donation, or other means of transfer, or may cause proceedings to be instituted in any court having jurisdiction of such proceedings, to acquire by condemnation, any real property, temporary use thereof, or other interest therein, together with any personal property located thereon or used therewith, that shall be deemed necessary, for military, naval, or other war purposes, such proceedings to be in accordance with the Act of August 1, 1888 (25 Stat. 357), or any other applicable Federal statute, and may dispose of such property or interest therein by sale, lease, or otherwise, in accordance with section 1 (b) of the Act of July 2, 1940 (54 Stat. 712). Upon or after the filing of the condemnation petition, immediate possession may be taken and the property may be occupied, used, and improved for the purposes of this Act, notwithstanding any other law. Property acquired by purchase, donation, or other means of transfer may be occupied, used, and improved, for the purposes of this section prior to the approval of title by the Attorney General as required by section 355 of the Revised Statutes, as amended.”

TITLE III—PRIORITIES POWERS

Sec. 301. Subsection (a) of section 2 of the Act of June 28, 1940 (54 Stat. 676), entitled “An Act to expedite national defense, and for other purposes”, as amended by the Act of May 31, 1941 (Public Law Numbered 89, Seventy-seventh Congress), is hereby amended to read as follows:

“Sec. 2. (a) (1) That whenever deemed by the President of the United States to be in the best interests of the national defense during the national emergency declared by the President on September 8, 1939, to exist, the Secretary of the Navy is hereby authorized to negotiate contracts for the acquisition, construction, repair, or altera-
Machine tools.

Priority in deliveries.


Bonds.


Cost-plus contracts.

Fixed fee.

Deliveries under lend-lease contracts, etc.


Allocation of material or facilities.

tion of complete naval vessels or aircraft, or any portion thereof, including plans, spare parts, and equipment therefor, that have been or may be authorized, and also for machine tools and other similar equipment, with or without advertising or competitive bidding upon determination that the price is fair and reasonable. Deliveries of material under all orders placed pursuant to the authority of this paragraph and all other naval contracts or orders and deliveries of material under all Army contracts or orders shall, in the discretion of the President, take priority over all deliveries for private account or for export: Provided, That the Secretary of the Navy shall report every three months to the Congress the contracts entered into under the authority of this paragraph: Provided further, That contracts negotiated pursuant to the provisions of this paragraph shall not be deemed to be contracts for the purchase of such materials, supplies, articles, or equipment as may usually be bought in the open market within the meaning of section 9 of the Act entitled 'An Act to provide conditions for the purchase of supplies and the making of contracts by the United States, and for other purposes', approved June 30, 1936 (49 Stat. 2036; U. S. C., Supp. V, title 41, secs. 35-45): Provided further, That nothing herein contained shall relieve a bidder or contractor of the obligation to furnish the bonds under the requirements of the Act of August 24, 1935 (49 Stat. 793; 40 U. S. C. 270 (a) to (d)): Provided further, That the cost-plus-a-percentage-of-cost system of contracting shall not be used under the authority granted by this paragraph to negotiate contracts; but this proviso shall not be construed to prohibit the use of the cost-plus-a-fixed-fee form of contract when such use is deemed necessary by the Secretary of the Navy: And provided further, That the fixed fee to be paid the contractor as a result of any contract entered into under the authority of this paragraph, or any War Department contract entered into in the form of cost-plus-a-fixed-fee, shall not exceed 7 per centum of the estimated cost of the contract (exclusive of the fee as determined by the Secretary of the Navy or the Secretary of War, as the case may be).

"(2) Deliveries of material to which priority may be assigned pursuant to paragraph (1) shall include, in addition to deliveries of material under contracts or orders of the Army or Navy, deliveries of material under—

"(A) Contracts or orders for the government of any country whose defense the President deems vital to the defense of the United States under the terms of the Act of March 11, 1941, entitled 'An Act to promote the defense of the United States';

"(B) Contracts or orders which the President shall deem necessary or appropriate to promote the defense of the United States;

"(C) Subcontracts or suborders which the President shall deem necessary or appropriate to the fulfillment of any contract or order as specified in this subsection (a).

Deliveries under any contract or order specified in this subsection (a) may be assigned priority over deliveries under any other contract or order; and the President may require acceptance of and performance under such contracts or orders in preference to other contracts or orders for the purpose of assuring such priority. Whenever the President is satisfied that the fulfillment of requirements for the defense of the United States will result in a shortage in the supply of any material or of any facilities for defense or for private account or for export, the President may allocate such material or facilities in such manner, upon such conditions and to such extent as he shall deem necessary or appropriate in the public interest and to promote the national defense.
“(3) The President shall be entitled to obtain such information from, require such reports and the keeping of such records by, make such inspection of the books, records, and other writings, premises or property of, any person (which, for the purpose of this subsection (a), shall include any individual, partnership, association, business trust, corporation, or any organized group of persons, whether incorporated or not), and make such investigations, as may be necessary or appropriate, in his discretion, to the enforcement or administration of the provisions of this subsection (a).

“(4) For the purpose of obtaining any information, verifying any report required, or making any investigation pursuant to paragraph (3), the President may administer oaths and affirmations, and may require by subpena or otherwise the attendance and testimony of witnesses and the production of any books or records or any other documentary or physical evidence which may be relevant to the inquiry. Such attendance and testimony of witnesses and the production of such books, records, or other documentary or physical evidence may be required at any designated place from any State, Territory, or other place subject to the jurisdiction of the United States: Provided, That the production of a person's books, records, or other documentary evidence shall not be required at any place other than the place where such person resides or transacts business, if, prior to the return date specified in the subpena issued with respect thereto, such person furnishes the President with a true copy of such books, records, or other documentary evidence (certified by such person under oath to be a true and correct copy) or enters into a stipulation with the President as to the information contained in such books, records, or other documentary evidence. Witnesses shall be paid the same fees and mileage that are paid witnesses in the courts of the United States. No person shall be excused from attending and testifying or from producing any books, records, or other documentary evidence or certified copies thereof or physical evidence in obedience to any such subpena, or in any action or proceeding which may be instituted under this subsection (a), on the ground that the testimony or evidence, documentary or otherwise, required of him may tend to incriminate him or subject him to a penalty or forfeiture; but no individual shall be subject to prosecution and punishment or to any penalty or forfeiture for or on account of any transaction, matter, or thing concerning which he is compelled to testify or produce evidence, documentary or otherwise, after having claimed his privilege against self-incrimination, except that any such individual so testifying shall not be exempt from prosecution and punishment for perjury committed in so testifying. The President shall not publish or disclose any information obtained under this paragraph which the President deems confidential or with reference to which a request for confidential treatment is made by the person furnishing such information, unless the President determines that the withholding thereof is contrary to the interest of the national defense and security; and anyone violating this provision shall be guilty of a felony and upon conviction thereof shall be fined not exceeding $1,000, or be imprisoned not exceeding two years, or both.

“(5) Any person who willfully performs any act prohibited, or willfully fails to perform any act required by, any provision of this subsection (a) or any rule, regulation, or order thereunder, whether heretofore or hereafter issued, shall be guilty of a misdemeanor, and shall, upon conviction, be fined not more than $10,000 or imprisoned for not more than one year, or both.

“(6) The district courts of the United States and the United States courts of any Territory or other place subject to the jurisdiction of
the United States and the courts of the Philippine Islands shall have jurisdiction of violations of this subsection (a) or any rule, regulation, or order or subpoena thereunder, whether heretofore or hereafter issued, and of all civil actions under this subsection (a) to enforce any liability or duty created by, or to enjoin any violation of, this subsection (a) or any rule, regulation, order, or subpoena thereunder whether heretofore or hereafter issued. Any criminal proceeding on account of any such violation may be brought in any district in which any act, failure to act, or transaction constituting the violation occurred. Any such civil action may be brought in any such district or in the district in which the defendant resides or transacts business. Process in such cases, criminal or civil, may be served in any district wherein the defendant resides or transacts business or wherever the defendant may be found; and subpena for witnesses who are required to attend a court in any district in any such case may run into any other district. No costs shall be assessed against the United States in any proceeding under this subsection (a).

Venue.

Nonliability for damages.

Service of process.

Exercise of power through departments, etc.

TITLE IV—PURCHASE BY FEDERAL RESERVE BANKS OF GOVERNMENT OBLIGATIONS

Sec. 401. Subsection (b) of section 14 of the Act of December 23, 1913 (38 Stat. 265), otherwise known as the Federal Reserve Act, as amended, is hereby amended by striking out the proviso therein and inserting in lieu thereof the following: “Provided, That any bonds, notes, or other obligations which are direct obligations of the United States or which are fully guaranteed by the United States as to principal and interest may be bought and sold without regard to maturities either in the open market or directly from or to the United States; but all such purchases and sales shall be made in accordance with the provisions of section 12A of this Act and the aggregate amount of such obligations acquired directly from the United States which is held at any one time by the twelve Federal Reserve banks shall not exceed $5,000,000,000.”

TITLE V—WAIVER OF NAVIGATION AND INSPECTION LAWS

Sec. 501. The head of each department or agency responsible for the administration of the navigation and vessel inspection laws is directed to waive compliance with such laws upon the request of the Secretary of the Navy or the Secretary of War to the extent deemed necessary in the conduct of the war by the officer making the request. The head of such department or agency is authorized to waive compliance with such laws to such extent and in such manner and upon such terms as he may prescribe either upon his own initiative or upon the written recommendation of the head of any other Government agency whenever he deems that such action is necessary in the conduct of the war.
TITLE VI—POWER TO REQUISITION

Sec. 601. The last paragraph of section 1 of the Act of October 16, 1941 (55 Stat. 742), entitled "An Act to authorize the President of the United States to requisition property required for the defense of the United States", is amended by deleting subdivision (3) thereof, so that the paragraph will read as follows:

"Nothing contained in this Act shall be construed—

"(1) to authorize the requisitioning or require the registration of any firearms possessed by an individual for his personal protection or sport (and the possession of which is not prohibited or the registration of which is not required by existing law),

"(2) to impair or infringe in any manner the right of any individual to keep and bear arms."

Sec. 602. The second sentence of the first paragraph of section 1 of the Act of October 16, 1941 (55 Stat. 742), entitled "An Act to authorize the President of the United States to requisition property required for the defense of the United States", is amended by striking out the words "on the basis of the fair market value of the property at" and inserting in lieu thereof the words "as of"; and at the end of such sentence before the period, inserting the words "; in accordance with the provision for just compensation in the fifth amendment to the Constitution of the United States", so that such sentence will read as follows: "The President shall determine the amount of the fair and just compensation to be paid for any property requisitioned and taken over pursuant to this Act and the fair value of any property returned under section 2 of this Act, but each such determination shall be made as of the time it is requisitioned or returned, as the case may be, in accordance with the provision for just compensation in the fifth amendment to the Constitution of the United States."

TITLE VII—POLITICAL ACTIVITY

Sec. 701. Subsection (a) of section 9 of the Act of August 2, 1939 (53 Stat. 1148), entitled "An Act to prevent pernicious political activities", as amended, is hereby amended by adding in the second sentence after the word "thereof" the words "except a part-time officer or part-time employee without compensation or with nominal compensation serving in connection with the existing war effort, other than in any capacity relating to the procurement or manufacture of war material".

TITLE VIII—PROTECTION OF WAR INDUSTRIES AND PROTECTION OF RESOURCES SUBJECT TO HAZARDS OF FOREST FIRES

Sec. 801. The President is empowered to direct the Administrator of the Federal Security Agency to assign the manpower of the Civilian Conservation Corps to the extent necessary to protect the munitions, aircraft, and other war industries, municipal water supply, power and other utilities, and to protect resources subject to the hazards of forest fires.

TITLE IX—FREE POSTAGE FOR SOLDIERS, SAILORS, AND MARINES

Sec. 901. Any first-class letter mail matter admissible to the mails as ordinary mail matter which is sent by a member of the military or naval forces of the United States (including the United States Coast
Title X—Naturalization of Persons Serving in the Armed Forces of the United States during the Present War

SEC. 1001. The Act of October 14, 1940 (54 Stat. 1137; U. S. C., 1940 ed., title 8, secs. 501-907), entitled "An Act to revise and codify the nationality laws of the United States into a comprehensive nationality code", is hereby amended by adding thereto a new title as follows:

"TITLE III

"SEC. 701. Notwithstanding the provisions of sections 303 and 326 of this Act, any person not a citizen, regardless of age, who has served or hereafter serves honorably in the military or naval forces of the United States during the present war and who, having been lawfully admitted to the United States, including its Territories and possessions, shall have been at the time of his enlistment or induction a resident thereof, may be naturalized upon compliance with all the requirements of the naturalization laws except that (1) no declaration of intention and no period of residence within the United States or any State shall be required; (2) the petition for naturalization may be filed in any court having naturalization jurisdiction regardless of the residence of the petitioner; (3) the petitioner shall not be required to speak the English language, sign his petition in his own handwriting, or meet any educational test; and (4) no fee shall be charged or collected for making, filing, or docketing the petition for naturalization, or for the final hearing thereon, or for the certification of naturalization, if issued: Provided, however, That (1) there shall be included in the petition the affidavits of at least two credible witnesses, citizens of the United States, stating that each such witness personally knows the petitioner to be a person of good moral character, attached to the principles of the Constitution of the United States, and well disposed to the good order and happiness of the United States, (2) the service of the petitioner in the military or naval forces of the United States shall be proved by affidavits, forming part of the petition, of at least two citizens of the United States, members or former members during the present war of the military or naval forces of the noncommissioned or warrant officer grade or higher (who may be the witnesses described in clause (1) of this proviso), or by a duly authenticated copy of the record of the executive department having custody of the record of petitioner's service, showing that the petitioner is or was during the present war a member serving honorably in such armed forces, and (3) the petition shall be filed not later than one year after the termination of the effective period of those titles of the Second War Powers Act, 1942, for which the effective period is specified in the last title thereof. The petitioner may be naturalized immediately if prior to the filing of the petition the petitioner and the witnesses required by the foregoing proviso shall have appeared before and been examined by a representative of the Immigration and Naturalization Service.

"SEC. 702. During the present war, any person entitled to naturalization under section 701 of this Act, while serving honorably in the
military or naval forces of the United States is not within the jurisdiction of any court authorized to naturalize aliens, may be naturalized in accordance with all the applicable provisions of section 701 without appearing before a naturalization court. The petition for naturalization of any petitioner under this section shall be made and sworn to before, and filed with, a representative of the Immigration and Naturalization Service designated by the Commissioner or a Deputy Commissioner, which designated representative is hereby authorized to receive such petition in behalf of the Service, to conduct hearings thereon, to take testimony concerning any matter touching or in any way affecting the admissibility of any such petitioner for naturalization, to call witnesses, to administer oaths, including the oath of the petitioner and his witnesses to the petition for naturalization and the oath of renunciation and allegiance prescribed by section 335 of this Act, and to grant naturalization, and to issue certificates of citizenship: Provided, That the record of any proceedings hereunder together with a copy of the certificate of citizenship shall be forwarded to and filed by the clerk of a naturalization court in the district in which the petitioner is a resident and be made a part of the record of the court.

"Sec. 703. The ninety days' notice required by subsection (b) of section 326 of this Act to be given by the clerk of the naturalization court to the Commissioner may be waived by the Commissioner in his discretion. In any petition in which such notice is waived the Commissioner shall cause the clerk of court to be notified to that effect.

"Sec. 704. The provisions of this title shall not apply to (1) any person who during the present war is dishonorably discharged from the military or naval forces or is discharged therefrom on account of his alienage, or (2) any conscientious objector who performed no military duty whatever or refused to wear the uniform: Provided, That citizenship granted pursuant to this title may be revoked as to any person subsequently dishonorably discharged from the military or naval forces in accordance with Section 338 of this Act; and such ground for revocation shall be in addition to any other provided by law.

"Sec. 705. The Commissioner, with the approval of the Attorney General, shall prescribe and furnish such forms, and shall make such rules and regulations, as may be necessary to carry into effect the provisions of this Act.

TITLE XI—ACCEPTANCE OF CONDITIONAL GIFTS TO FURTHER THE WAR PROGRAM

"Sec. 1101. To further the war program of the United States, the Secretary of the Treasury is authorized to accept or reject on behalf of the United States any gift of money or other property, real or personal, or services, made on condition that it be used for a particular war purpose.

"Sec. 1102. The Secretary of the Treasury may convert into money, at the best terms available, any such gift of property other than money.

"Sec. 1103. There shall be established on the books of the Treasury a special deposit account to be designated as the "War Contributions Fund", into which shall be deposited all money received as a result of such gifts.

"Sec. 1104. The Secretary of the Treasury, in order to effectuate the purposes for which gifts accepted under this title are made, shall from time to time allocate the money in such special deposit account to such of the various appropriations available for the purchase of
war material and the furtherance of the war program of the United States as in his judgment will best effectuate the intent of the donors, and such money is hereby appropriated and shall be available for expenditure for the purposes of the appropriations to which allocated.

SEC. 1105. The Secretary of the Treasury shall include in his Annual Report to the Congress a summary of the gifts made and accepted under this title.

SEC. 1106. Whoever shall solicit any gift of money or other property, and represent that such gift is being solicited for the use of the United States, with the intention of embezzeiling, stealing, or purloinng such gift, or converting the same to any other use or purpose, or whoever, having come into possession of any money or property which has been donated by the owner thereof for the use of the United States, shall embezzle, steal, or purloin such money or property, or convert the same to any other use or purpose, shall be guilty of a felony and upon conviction thereof shall be fined not more than $5,000 or imprisoned for not more than five years, or both.

TITLE XII—COINAGE OF 5-CENT PIECES

SEC. 1201. Notwithstanding any other provision of law, the Director of the Mint shall cause the metallic content of all 5-cent pieces coined after the effective date of this title and prior to December 31, 1946, to be one-half silver and one-half copper: Provided, That the Director of the Mint, with the approval of the Secretary of the Treasury and the Chairman of the War Production Board, is authorized to vary the proportions of silver and copper and to add other metals if such action would be in the public interest. Such 5-cent pieces shall be deemed to be minor coins or coinage and not silver coins, subsidiary silver coins, silver coinage, or subsidiary silver coinage within the meaning of the monetary laws of the United States.

SEC. 1202. For the coinage of such 5-cent pieces the Secretary of the Treasury is hereby authorized to allocate to the Director of the Mint, at such times and in such amounts as the Secretary deems necessary, any silver bullion in the monetary stocks of the United States not then held for redemption of any outstanding silver certificates. Silver so allocated shall be accounted for by entries in the fund established for the purchase of metal for minor coinage: Provided, That the value of any silver bullion accounted for in said fund shall not be considered for the purpose of determining the statutory limit of said fund: Provided further, That the gain from the minor coinage provided for by this title shall be accounted for by entries in the minor coinage profit fund.

SEC. 1203. No silver-copper ingots shall be used for the minor coinage provided for by this title which differ from the legal standard by more than ten-thousandths. In adjusting the weight of such minor coins there shall be no greater deviation allowed than four grains for each piece.

SEC. 1204. For the purpose of section 3529 of the Revised Statutes (U. S. C., title 31, sec. 341), the 5-cent pieces provided for by this title shall be deemed to be copper.

SEC. 1205. Upon redemption any 5-cent pieces coined in accordance with the provisions of this title shall after December 31, 1946, be allocated to the Director of the Mint for melting and for subsidiary silver coinage. Any 5-cent pieces coined in accordance with the provisions of this title but not issued by the Mint after December 31, 1946, be allocated, in such amounts and at such times as the Secretary of the Treasury in his discretion may determine, to the Director of the Mint for melting and for subsidiary silver coinage. All 5-cent
pieces allocated to the Director of the Mint in accordance with this section shall be accounted for by entries in the fund established for the purchase of silver bullion for subsidiary silver coinage. Upon coinage into subsidiary silver coins of the metal contained in the 5-cent pieces so allocated, the gain shall be accounted for by entries in the silver-profit fund.

Sec. 1206. This title shall become effective sixty days after approval.

TITLE XIII—INSPECTION AND AUDIT OF WAR CONTRACTORS

Sec. 1301. The provisions of section 10 (1) of an Act approved July 2, 1926 (44 Stat. 787; 10 U. S. C. 310 (1)) (giving the Government the right to inspect the plant and audit the books of certain Contractors), shall apply to the plant, books, and records of any contractor with whom a defense contract has been placed at any time after the declaration of emergency on September 8, 1939, and before the termination of the present war: Provided, That, for the purpose of this title, the term “defense contract” shall mean any contract, subcontract, or order placed in furtherance of the defense or war effort: And provided further, That the inspection and audit authorized herein, and the determination whether a given contract is a “defense contract” as defined above, shall be made by a governmental agency or officer designated by the President, or by the Chairman of the War Production Board.

Sec. 1302. For the purpose of obtaining any information or making any inspection or audit pursuant to section 1301, any agency acting hereunder, or the Chairman of the War Production Board, as the case may be, may administer oaths and affirmations and may require by subpoena or otherwise the attendance and testimony of witnesses and the production of any books or records or any other documentary or physical evidence which may be deemed relevant to the inquiry. Such attendance and testimony of witnesses and the production of such books, records, or other documentary or physical evidence may be required at any designated place from any State, Territory, or other place subject to the jurisdiction of the United States: Provided, That the production of a person’s books, records, or other documentary evidence shall not be required at any place other than the place where such person resides or transacts business, if, prior to the return date specified in the subpoena issued with respect thereto, such person furnishes such agency or the Chairman of the War Production Board, as the case may be, with a true copy of such books, records, or other documentary evidence (certified by such person under oath to be a true and correct copy) or enters into a stipulation with such agency or the Chairman of the War Production Board, as the case may be, as to the information contained in such books, records, or other documentary evidence. Witnesses shall be paid the same fees and mileage that are paid witnesses in the courts of the United States. No person shall be excused from attending and testifying or from producing any books, records, or other documentary evidence or certified copies thereof or physical evidence in obedience to any such subpoena, or in any action or proceeding which may be instituted under this section, on the ground that the testimony or evidence, documentary or otherwise, required of him may tend to incriminate him or subject him to a penalty or forfeiture; but no individual shall be subjected to prosecution and punishment or to any penalty or forfeiture for or on account of any transaction, matter, or thing concerning which he is compelled to testify or produce evi-

**Title XIV—Utilization of Vital War Information**

**SEC. 1401.** The Secretary of Commerce shall, at the direction of the President, and subject to such regulations as the President may issue, make such special investigations and reports of census or statistical matters as may be needed in connection with the conduct of the war, and, in carrying out the purpose of this section, dispense with or curtail any regular census or statistical work of the Department of Commerce, or of any bureau or division thereof. Any person who shall refuse or willfully neglect to answer any questions in connection with any special investigations made under this section, or who shall willfully give answers that are false, shall, upon conviction thereof be fined not exceeding $500 or imprisoned for a period of not exceeding sixty days, or both.

**SEC. 1402.** That notwithstanding any other provision of law, any record, schedule, report, or return, or any information or data contained therein, now or hereafter in the possession of the Department...
of Commerce, or any bureau or division thereof, may be made available by the Secretary of Commerce to any branch or agency of the Government, the head of which shall have made written request therefor for use in connection with the conduct of the war. The President shall issue regulations with respect to the making available of any such record, schedule, report, return, information or data, and with respect to the use thereof after the same has been made available. No person shall disclose or make use of any individual record, schedule, report, or return, or any information or data contained therein contrary to the terms of such regulations; and any person knowingly and willfully violating this provision shall be guilty of a felony and upon conviction thereof shall be fined not exceeding $1,000, or be imprisoned not exceeding two years, or both.

Sec. 1403. For purposes of this title the term "person" shall include any individual, partnership, association, business trust, corporation, or any organized group of persons, whether incorporated or not.

TITLE XV—TIME LIMIT AND SHORT TITLE

Sec. 1501. Titles I to IX, inclusive, and titles XI and XIV of this Act, and the amendments to existing law made by any such title, shall remain in force only until December 31, 1944, or until such earlier time as the Congress by concurrent resolution, or the President, may designate, and after such amendments cease to be in force any provision of law amended thereby shall be in full force and effect as though this Act had not been enacted; but no court proceedings brought under any such title shall abate by reason of the termination hereunder of such title.

Sec. 1502. This Act may be cited as the "Second War Powers Act, 1942".

Approved, March 27, 1942, 3 p. m. Eastern War Time

[CHAPTER 200]

AN ACT

To amend certain provisions of the Internal Revenue Code relating to the production of alcohol.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That section 2883 of the Internal Revenue Code (relating to transfer of spirits at registered distilleries) is amended by adding at the end thereof the following:

"(d) Under regulations to be prescribed by the Commissioner and approved by the Secretary, distilled spirits of any proof may be removed in approved containers, including pipe lines, from any registered distillery (including registered fruit distilleries) or internal revenue bonded warehouse to any other registered distillery (including registered fruit distilleries) or internal revenue bonded warehouse for redistillation and removal as provided in (c): Provided, That in case of removals of distilled spirits to any registered distillery (including registered fruit distilleries) for redistillation, the receiving distiller shall undertake to assume liability for the payment of the tax on the spirits from the time they leave the warehouse or distillery, as the case may be: Provided further, That any such spirits of one hundred and sixty degrees of proof or greater may be removed without redistillation from any internal revenue bonded warehouse as provided in (c): Provided further, That such spirits may be stored in tanks in any internal revenue bonded ware-

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Refunds.

Provided further. That taxes on distilled spirits removed under the provisions of this paragraph, either before or after redistillation, if such distilled spirits or any portion thereof are lost shall be remitted or refunded in the same manner and under the same conditions as the tax on alcohol would be remitted or refunded under the provisions of section 3113 of the Internal Revenue Code; and

Provided further. That sections 2836 and 2870 shall not apply to the production and removal, and such sections and sections 2800 (a) (5) and 3250 (f) (1) shall not apply to the redistillation and removal, of such spirits.

"(e) Transfer of Spirits for Redistillation.—Under regulations to be prescribed by the Commissioner and approved by the Secretary, and subject to the provisions of part II of subchapter C of this chapter, spirits of any proof may, without payment of tax and in bond, be removed in approved containers, including pipe lines, from registered distilleries (including registered fruit distilleries) and internal revenue bonded warehouses to industrial alcohol bonded warehouses and industrial alcohol plants for redistillation and removal for any tax-free purpose, or upon payment of tax for any purpose authorized by said part II of subchapter C of this chapter: Provided, That when the spirits are so withdrawn, the tax liability of the producing distiller and the internal revenue bonded warehouseman, and the liens on the premises of the producing distiller shall cease, and the tax shall be the liability of, and the liens shall be transferred to the warehouse or plant of, the industrial alcohol bonded warehouseman or proprietor of the industrial alcohol plant to whom the spirits are transferred; and

Provided further, That any such spirits of one hundred and sixty degrees of proof or greater, so removed and stored in any alcohol bonded warehouse, may be removed from such warehouse without redistillation for any tax-free purpose, or upon payment of tax for any purpose, so authorized: and

Provided further. That sections 2836 and 2870 shall not apply to the production or removal of spirits of any proof for such redistillation. This subsection and subsection (d) shall cease to be in effect upon the termination of the unlimited national emergency proclaimed by the President on May 27, 1941."

Approved, March 27, 1942.

[CHAPTER 201] AN ACT

To amend the Act entitled "An Act to fix the hours of duty of postal employees, and for other purposes", approved August 14, 1935, as amended, so as to permit payment for overtime for Saturday service in lieu of compensatory time.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the second proviso of the first section of the Act entitled "An Act to fix the hours of duty of postal employees, and for other purposes", approved August 14, 1935, as amended, is further amended to read as follows: "Provided further, That the Postmaster General may, if the exigencies of the service require it, authorize the payment of overtime for Saturdays in lieu of compensatory time, except cleaners, janitors, telephone operators, and elevator conductors paid from the appropriation of the First Assistant Postmaster General, and custodial employees who shall be given compensatory time in lieu of overtime pay within thirty days next succeeding. This amendment shall be in effect only during the present war and for six months thereafter."

Approved, March 27, 1942.
AN ACT

To increase the debt limit of the United States, to further amend the Second Liberty Bond Act, and for other purposes.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That this Act may be cited as the Public Debt Act of 1942.

Sec. 2. Section 21 of the Second Liberty Bond Act, as amended, is further amended to read as follows:

"Sec. 21. The face amount of obligations issued under the authority of this Act shall not exceed in the aggregate $125,000,000,000 outstanding at any one time."

Sec. 3. Section 20 of the Second Liberty Bond Act, as amended, is further amended to read as follows:

"Sec. 20. (a) Any obligations authorized by sections 1, 5, and 18 of this Act, may be issued on an interest-bearing basis, on a discount basis, or on a combination interest-bearing and discount basis, at such price or prices and with interest computed in such manner and payable at such time or times as the Secretary of the Treasury may prescribe; and any such obligations may be offered for sale on a competitive or other basis under such regulations and upon such terms and conditions as the Secretary of the Treasury may prescribe; and his decision with respect to any such issue shall be final.

"(b) Any obligations authorized by this Act and redeemable upon demand of the owner or holder may, under such regulations and upon such terms and conditions as the Commissioner of Internal Revenue with the approval of the Secretary of the Treasury may prescribe, be receivable by the United States in payment of any taxes imposed by the United States.

"(c) Any obligations authorized by this Act may, under such regulations and upon such terms as the Secretary of the Treasury may prescribe, be issued in exchange for any obligations of any agency or instrumentality of the United States which are unconditionally guaranteed both as to principal and interest by the United States, at or before their maturity."

Sec. 4. Section 19 of the Second Liberty Bond Act, as amended, is further amended to read as follows:

"Sec. 19. Any obligations authorized by this Act may be issued for the purchase, redemption, or refunding, at or before maturity, of any outstanding bonds, notes, certificates of indebtedness, Treasury bills, or savings certificates of the United States, and any money received from the sale of such obligations or any other money in the general fund of the Treasury may, under such rules, regulations, terms, and conditions as the Secretary of the Treasury may prescribe, be used for such purchase, redemption, or refunding."

Sec. 5. The authority of the Postmaster General contained in section 6 of the Act of June 25, 1910, as amended (U. S. C., 1940 edition, title 39, sec. 756), and section 22 (c) of the Second Liberty Bond Act, as amended, to prepare and issue postal-savings cards and postal-savings stamps shall terminate on such dates as stamps issued by the Secretary of the Treasury pursuant to the authority contained in section 22 (c) of the Second Liberty Bond Act, as amended, are made available for sale to the public; and, as soon as practicable there-after, the Board of Trustees of the Postal Savings System shall pay to the Secretary of the Treasury a sum equal to the redemption value of all postal-savings stamps outstanding, and after such payment has been made the obligation to redeem such stamps shall cease to be a liability of the Board of Trustees of the Postal Savings System but shall constitute a public debt obligation of the United States.
Sec. 6. Section 4 of the Public Debt Act of 1941 (Public, Numbered 7, Seventy-seventh Congress, first session), is hereby amended to read as follows:

"Sec. 4. (a) Interest upon obligations, and dividends, earnings, or other income from shares, certificates, stock, or other evidences of ownership, and gain from the sale or other disposition of such obligations and evidences of ownership issued on or after the effective date of the Public Debt Act of 1942 by the United States or any agency or instrumentality thereof shall not have any exemption, as such, and loss from the sale or other disposition of such obligations or evidences of ownership shall not have any special treatment, as such, under Federal tax Acts now or hereafter enacted; except that any such obligations which the United States Maritime Commission or the Federal Housing Administration had, prior to March 1, 1941, contracted to issue at a future date, shall when issued bear such tax-exemption privileges as were, at the time of such contract, provided in the law authorizing their issuance. For the purposes of this subsection a Territory, a possession of the United States, and the District of Columbia, and any political subdivision thereof, and any agency or instrumentality of any one or more of the foregoing, shall not be considered as an agency or instrumentality of the United States.

"(b) The provisions of this section shall, with respect to such obligations and evidences of ownership, be considered as amendatory of and supplementary to the respective Acts or parts of Acts authorizing the issuance of such obligations and evidences of ownership, as amended and supplemented.

"(c) Nothing contained herein shall be construed to amend or repeal sections 114 and 115 of the Revenue Act of 1941."

Approved, March 28, 1942.

[CHAPTER 206] AN ACT

To limit the initial base pay of $21 per month for enlisted men in the Army and Marine Corps to those of the seventh grade.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That section 12 (a) of the Selective Training and Service Act of 1940 (54 Stat. 885) be, and it is hereby, amended by adding the words "of the seventh grade" after the word "men" in line 7 of said section.

Approved, March 28, 1942.

[CHAPTER 207] AN ACT

To consolidate the Police Court of the District of Columbia and the Municipal Court of the District of Columbia, to be known as "The Municipal Court for the District of Columbia", and for other purposes.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the Police Court of the District of Columbia and the Municipal Court of the District of Columbia, be, and they are hereby, consolidated into a single court to be known as "The Municipal Court for the District of Columbia".

THE MUNICIPAL COURT FOR THE DISTRICT OF COLUMBIA

The court shall consist of ten judges appointed by the President with the advice and consent of the Senate, one of whom shall be designated by the President as chief judge.
The terms of the judges shall be in accordance with the following schedule: The first two appointments shall be for a term of ten years each; the second two appointments shall be for a term of eight years each; and the remaining six appointments shall be for a term of six years each. The judges of the Police and Municipal Courts of the District of Columbia holding office on the effective date of this Act shall, however, serve as judges of The Municipal Court for the District of Columbia hereby created until the expiration of their respective commissions and until their successors are appointed and qualified.

The court shall adopt and have a seal, and shall be a court of record.

Sec. 2. Subsequent appointments and reappointments to this court shall be for a term of ten years each. All judges shall continue in office until their successors shall be appointed and qualified. Each judge shall be subject to removal only in the manner and for the same causes as are now or hereafter provided for the removal of Federal judges. The salary of the chief judge shall be $8,500 per annum and the salary of each associate judge shall be $8,000 per annum. Each judge, when appointed, shall take the oath prescribed for judges of courts of the United States. No person other than a bona fide resident of the District of Columbia and maintaining an actual place of abode therein for at least five years immediately prior to his appointment, or who shall have been a judge of one of the courts of the District of Columbia, shall be appointed a judge of The Municipal Court for the District of Columbia: Provided, however, That not more than two nonresident persons may be appointed and serve as judges of the said Municipal Court at any one time. Further, all appointees shall have been actively engaged in the practice of the law in the District of Columbia for a period of at least five years immediately prior to their appointment. Service during the present emergency in the armed forces of the United States shall be included in the computation of the five-year requirements herein specified.

Sec. 3. (a) The chief judge shall, from time to time and for such period or periods as he may determine, designate the judges to preside and attend at the various branches and sessions of the court. He shall have the power to determine the number and fix the time of the various sessions of the court, to arrange the business of the court, and to divide it and assign it among the judges. He shall also be charged with the general administration and superintendence of the business of the court.

(b) The chief judge shall give his attention to the discharge of the duties especially pertaining to his office, and to the performance of such additional judicial work as he may be able to perform.

(c) It shall be the duty of the chief judge and the associate judges to meet together at least once in each month in each year, at such time as may be designated by the chief judge, for the consideration of such matters pertaining to the administration of justice in said court as may be brought before them.

It shall be the duty of each associate judge to attend and serve at any branch or session of the court to which he is assigned. Each associate judge shall submit to the chief judge a monthly report in writing of the duties performed by him, which report shall specify the number of days attendance in court of such judge during said month, and the branch courts upon which he has attended, and the number of hours per day of such attendance, and such other data as may be required by the chief judge, and in such form as the chief judge shall require.
The chief judge shall submit to the Attorney General of the United States and to the Commissioners of the District of Columbia a quarterly report in writing of the business of the court and of the duties performed by each of the judges of the court during the preceding three months. A copy of said report shall be filed in the office of the clerk of the court and shall be available and subject to public inspection during business hours.

In the event of the absence, disability, or disqualification of the chief judge, his duties shall devolve upon and be performed by the other judges in the order of seniority of their commissions.

Each judge shall be entitled to vacation, which shall not exceed thirty-six court days in any one calendar year, and which shall be taken at such times as may be determined by the chief judge.

The court shall have authority to appoint and remove a clerk of the court, whose salary shall be fixed by the court in accordance with the Classification Act of 1923, as amended, and the clerk so appointed shall have and exercise the powers and authority heretofore had or exercised by the clerk of the Police Court of the District of Columbia and the clerk of the Municipal Court of the District of Columbia.

The clerk of the court shall have authority, subject to the approval of the chief judge, to appoint and remove such deputy clerks and such other employees as he may deem necessary, and to have their compensation fixed by the chief judge in accordance with the Classification Act of 1923, as amended, and shall have supervision and direction over them, except clerks serving the respective judges, who shall be appointed and removed from office by the respective judges, their compensation to be fixed by the respective judges in accordance with the Classification Act of 1923, as amended.

The court shall have authority to appoint and remove a probation officer of the court, whose salary shall be fixed by the court in accordance with the Classification Act of 1923, as amended, and the probation officer so appointed shall have and exercise the powers and authority heretofore had or exercised by the probation officer of the Police Court of the District of Columbia.

The probation officer of the court, subject to the approval of the chief judge, shall have authority to appoint and remove such assistant probation officers and such other employees of the probation office as he may deem necessary, and to have their compensation fixed by the chief judge in accordance with the Classification Act of 1923, as amended, and shall have supervision and direction over them.

All officials and employees of the Police Court of the District of Columbia and of the Municipal Court of the District of Columbia holding office on the effective date of this Act shall continue in office unless and until they are removed therefrom; and all appropriations for the said Police Court or the said Municipal Court shall be available for the payment of the salaries and expenses of The Municipal Court for the District of Columbia as hereby established.

Sec. 4. (a) The Municipal Court for the District of Columbia, as established by this Act, shall consist of a criminal and a civil branch. The court and each judge thereof shall have and exercise the same powers and jurisdiction as were heretofore had or exercised by the Police Court of the District of Columbia or by the Municipal Court of the District of Columbia or the judges thereof on the effective date of this Act, and in addition the said court shall have exclusive jurisdiction of civil actions, including counterclaims and crossclaims, in which the claimed value of personal property or the debt or damages claimed, exclusive of interest, attorneys' fees, protest fees, and costs, does not exceed the sum of $3,000 and, in addition, shall also have exclusive jurisdiction of such actions against executors, administrators

Quarterly report.

Acting chief judge.

Vacations.

Clerk of court.

Deputy clerks, etc.

Probation officer.

Assistant probation officers.

Continuance in office of present personnel.

Availability of appropriations.

Criminal and civil branches.

Powers and jurisdiction.

Civil actions.

Actions against fiduciaries.
and other fiduciaries: Provided, however, That the District Court of the United States for the District of Columbia shall have jurisdiction of counterclaims and crossclaims interposed in actions over which it has jurisdiction. The court shall also have jurisdiction over all cases properly pending in the Municipal Court of the District of Columbia or the Police Court of the District of Columbia on the effective date of this Act.

(b) Service of process in the criminal division of the court shall be had as provided under existing law for the Police Court of the District of Columbia; service of process in the civil division of the court shall be had as provided under existing law for the Municipal Court of the District of Columbia, or in such other manner as may be prescribed by rules of court.

(c) All judgments entered by The Municipal Court for the District of Columbia on or after the effective date of this Act shall remain in force for six years and no longer unless the same be docketed in the office of the clerk of the District Court of the United States for the District of Columbia. Upon payment of a fee of 50 cents the clerk of The Municipal Court for the District of Columbia shall prepare a copy of any judgment of the said court whether heretofore rendered and in force and effective on the effective date of this Act or hereafter rendered, and the same upon being docketed with the clerk of said District Court shall have the same force and effect for all purposes as if it had been a judgment of said District Court. For the docketing of the same the clerk of said District Court shall charge a fee of 50 cents.

SEC. 5. (a) If, in any action, other than an action for equitable relief, pending on the effective date of this Act or thereafter commenced in the District Court of the United States for the District of Columbia, it shall appear to the satisfaction of the court at any pretrial hearing thereof that the action will not justify a judgment in excess of $1,000, the court may certify such action to The Municipal Court for the District of Columbia for trial. The pleadings in such action, together with a copy of the docket entries and of any orders theretofore entered therein, shall be sent to the clerk of the said Municipal Court, together with the deposit for costs, and the case shall be called for trial in that court promptly thereafter; and shall thereafter be treated as though it had been filed originally in the said Municipal Court, except that the jurisdiction of that court shall extend to the amount claimed in such action, even though it exceed the sum of $3,000.

(b) The Municipal Court for the District of Columbia shall have the power and is hereby directed to prescribe, by rules, the forms of process, writs, pleadings and motions, and practice and procedure in such court, to provide for the efficient administration of justice, and the same shall conform as nearly as may be practicable to the forms, practice, and procedure now obtaining under the Federal Rules of Civil Procedure. Said rules shall not abridge, enlarge, or modify the substantive rights of any litigant. After their effective date all laws in conflict therewith shall be of no further force or effect: Provided, however, That nothing in this section shall be construed to require any change in the existing rules, procedure, or practice now in effect in the small claims and conciliation branch of the presently constituted Municipal Court of the District of Columbia; nor shall this Act or any section thereof in any way repeal or modify the provisions of the Act of March 5, 1938 (52 Stat. 103, ch. 43), establishing said small claims and conciliation branch.

(c) The Municipal Court for the District of Columbia shall have the power to compel the attendance of witnesses from any part of
Disobedience or contempt.

Establishment.

Composition.

Qualifications of appointees.

Service in armed forces.

Terms of judges.

Subsequent appointments and reappointments.

Salaries.

Filling temporary vacancies.

Clerk of court.

Sec. 6. There is hereby established and created an intermediate appellate court for the District of Columbia to be known as "The Municipal Court of Appeals for the District of Columbia", for the hearing of appeals from judgments and orders of The Municipal Court for the District of Columbia as established by this Act, and of the Juvenile Court of the District of Columbia, as hereinafter provided.

The court shall adopt and have a seal, and shall be a court of record.

The said court shall consist of three judges appointed by the President with the advice and consent of the Senate, two of whom shall constitute a quorum, and one of whom shall be designated by the President as chief judge.

No person other than a bona fide resident of the District of Columbia and maintaining an actual place of abode therein for at least five years immediately prior to his appointment, or who shall have been a judge of one of the courts of the District of Columbia, shall be appointed a judge of The Municipal Court of Appeals for the District of Columbia. Further, all appointees shall have been actively engaged in the practice of the law in the District of Columbia for a period of at least five years immediately prior to their appointment. Service during the present emergency in the armed forces of the United States shall be included in the computation of the five-year requirements herein specified.

The chief judge shall be appointed for a term of ten years and the associate judges shall be appointed initially for terms of eight and six years each.

Subsequent appointments and reappointments to this court shall be for a term of ten years each. All judges shall continue in office until their successors shall be appointed and qualified. Each judge shall be subject to removal only in the manner and for the same causes as are now or hereafter provided for the removal of Federal judges. The salary of the chief judge shall be $9,500 per annum and that of each associate judge shall be $9,000 per annum. Each judge, when appointed, shall take the oath prescribed for judges of courts of the United States. In the event of the absence, disability, or disqualification of any judge of The Municipal Court of Appeals for the District of Columbia, or in the event of a vacancy in the office of any such judge, the chief judge of said court may designate and assign any judge of The Municipal Court for the District of Columbia to act temporarily as a judge of said court. Likewise the chief judge, whenever he finds it in the public interest to do so, may designate and assign any judge of said Municipal Court of Appeals to act temporarily as a judge of The Municipal Court for the District of Columbia. In the event of the absence, disability, or disqualification of the chief judge of said court, his powers shall be exercised by that judge of said court next in seniority according to the date of commission.

The said court shall appoint and remove a clerk who shall exercise the same powers and perform the same duties in regard to all matters within the jurisdiction of the court as are exercised and performed by the clerk of the United States Court of Appeals for the District
of Columbia, so far as the same may be applicable, and his compensation shall be fixed by the court in accordance with the Classification Act of 1923, as amended. The clerk of the court, subject to the approval of the chief judge, shall have authority to appoint and remove such deputy clerks and such other employees as he may deem necessary, and to have their compensation fixed by the chief judge in accordance with the Classification Act of 1923, as amended, and shall have supervision and direction over them, except clerks serving the respective judges, who shall be appointed and removed from office by the respective judges, their compensation to be fixed by the respective judges in accordance with the Classification Act of 1923, as amended.

Sec. 7. (a) Any party aggrieved by any final order or judgment of The Municipal Court for the District of Columbia, as created by this Act, or of the Juvenile Court of the District of Columbia, may appeal therefrom as of right to The Municipal Court of Appeals for the District of Columbia. Appeals may also be taken to said court as of right from all interlocutory orders of The Municipal Court for the District of Columbia whereby the possession of property is changed or affected such as orders dissolving writs of attachment and the like: Provided, however, That reviews of judgments of the small claims and conciliation branch of the Municipal Court of the District of Columbia, and reviews of judgments in the criminal branch of the court where the penalty imposed is less than $50, shall be by application for the allowance of an appeal, filed in said Municipal Court of Appeals. Said application shall be on a standard form, in simple language, prescribed by The Municipal Court for the District of Columbia. When the appealing party is not represented by counsel, it shall be the duty of the clerk to prepare the application in his behalf. The application for appeal shall be filed in The Municipal Court of Appeals for the District of Columbia within three days from the date of judgment. It shall be promptly presented by the clerk to the chief judge and to each of the associate judges for their consideration. If they or any one of them are of the opinion that the appeal should be allowed, the appeal shall be recorded as granted, and the case set down for hearing on appeal, and given a preferred status on the calendar, and heard in the same manner as other appeals in said court. If the chief judge and both associate judges shall be of the opinion that an appeal should be denied, such denial shall stand as an affirmance of the judgment of the trial court, from which there shall be no further appeal.

After the effective date of this Act, no writs of error or appeals, except in respect of judgments theretofore rendered, shall be granted by the United States Court of Appeals for the District of Columbia to the said Municipal Court or to the said Juvenile Court.

(b) The Municipal Court of Appeals for the District of Columbia shall have the power to prescribe by rules what parts of the proceedings in the court below shall constitute the record on appeal, and to require that the original papers be sent to it instead of copies thereof, and generally to regulate all matters relating to appeals, whether in the court below or in said The Municipal Court of Appeals for the District of Columbia.

(c) The Municipal Court of Appeals for the District of Columbia shall not require the record or briefs on appeal to be printed, and if they are printed, the cost of printing shall not be taxed as costs in the case. Said court shall review the record on appeal and shall affirm, reverse, or modify the order or judgment in accordance with law. If the issues of fact shall have been tried by jury, The Municipal Court of Appeals for the District of Columbia shall review the
case only as to matters of law. If the case shall have been tried without a jury, The Municipal Court of Appeals for the District of Columbia shall have the power to review both as to the facts and the law, but in such case the judgment of the trial court shall not be set aside except for errors of law or unless it appears that the judgment is plainly wrong or without evidence to support it.

(d) This section shall not apply to any judgments rendered prior to the effective date of this Act.

Sec. 8. Any party aggrieved by any judgment of The Municipal Court of Appeals for the District of Columbia may seek a review thereof by the United States Court of Appeals for the District of Columbia by petition for the allowance of an appeal. The petition shall be in writing and shall be filed with the clerk of said United States Court of Appeals within ten days after the entry of such judgment, the contents of the petition to conform to the requirements which said United States Court of Appeals may by rule prescribe. Said Court of Appeals may prescribe rules governing the practice and procedure on such applications, the preparation of and the time for filing the transcript of the record in such cases, and generally to regulate all matters relating to appeals in such cases. If said Court of Appeals shall allow an appeal, the court shall review the record on appeal and shall affirm, reverse, or modify the order or judgment in accordance with law.

Sec. 9. (a) The Municipal Court of Appeals for the District of Columbia shall have the power and is hereby directed to prescribe, by rules, the forms of process, writs, pleadings and motions, and practice and procedure in such court, to provide for the efficient administration of justice, and the same shall conform as nearly as may be practicable to the forms, practice, and procedure now obtaining under the Federal Rules of Civil Procedure. Said rules shall not abridge, enlarge, or modify the substantive rights of any litigant. After their effective date all laws in conflict therewith shall be of no further force or effect.

Service of process shall be made by the United States Marshal for the District of Columbia.

(b) The Municipal Court of Appeals for the District of Columbia, or any judge thereof, shall have the power to punish for disobedience of any order or contempt committed in the presence of the court by a fine not exceeding $50, or imprisonment not exceeding thirty days.

Sec. 10. The Municipal Court for the District of Columbia, and The Municipal Court of Appeals for the District of Columbia as established by this Act, shall have full power and authority to censure, suspend, or expel from practice, at their respective bars, any attorney for any crime involving moral turpitude, or professional misconduct, or any conduct prejudicial to the administration of justice. Before any such attorney is censured, suspended, or expelled, written charges under oath against him must be presented to the court, stating distinctly the grounds of complaint. The court may order the charges to be filed in the office of the clerk of the court and shall fix a time for hearing thereon. Thereupon a certified copy of the charges and order shall be served upon the attorney personally by the marshal or such other person as the court may designate, or in case it is established to the satisfaction of the court that personal service cannot be had, a certified copy of such charges and order shall be served upon him by mail, publication, or otherwise, as the court may direct. At any time after the filing of said written charges, the court shall have the power, pending the trial thereof, to suspend from practice at its bar the person charged.
SEC. 11. (a) Any judge of The Municipal Court for the District of Columbia, any judge of The Municipal Court of Appeals for the District of Columbia, as established by this Act, or any judge of the Juvenile Court of the District of Columbia, may hereafter retire after having served as a judge of such court for a period or periods aggregating twenty years or more, whether continuously or not. Any judge who so retires shall receive annually in equal monthly installments, during the remainder of his life, a sum equal to such proportion of the salary received by such judge at the date of such retirement as the total of his aggregate years of service bears to the period of thirty years, the same to be paid in the same manner as the salary of such judge. In no event shall the sum received by any such judge hereunder be in excess of the salary of such judge at the date of such retirement. In computing the years of service under this section, service in either the Police Court of the District of Columbia or the Municipal Court of the District of Columbia, or the Juvenile Court of the District of Columbia, as heretofore constituted, shall be included whether or not such service be continuous. The terms "retire" and "retirement" as used in this section shall mean and include retirement, resignation, or failure of reappointment upon the expiration of the term of office of an incumbent.

(b) Any judge receiving retirement salary under the provisions of this Act may be called upon by the chief judge of The Municipal Court for the District of Columbia or the chief judge of The Municipal Court of Appeals for the District of Columbia to perform such judicial duties as may be requested of him in either of said courts, or in the Juvenile Court of the District of Columbia, but in any event no such retired judge shall be required to render such service for more than ninety days in any calendar year after such retirement. In case of illness or disability precluding the rendering of such service, such retired judge shall be fully relieved of any such duty during such illness or disability.

SEC. 12. If any provision of this Act, or the application thereof to any person or circumstance, shall be held invalid, the remainder of the Act, and the application of such provisions to other persons or circumstances, shall not be affected thereby; and if any provision hereof becomes inoperative, either by reason of failure of appropriations or otherwise, it shall not affect the legality or operative effect of any or all of the remaining features and provisions hereof.

SEC. 13. The appropriations in the 1942 District of Columbia Appropriation Act, approved July 1, 1941, for the Police Court of the District of Columbia and the Municipal Court of the District of Columbia, are hereby continued available for the purposes specified therein, and for the expenditures authorized by this Act. And there is hereby authorized to be appropriated, out of any moneys in the Treasury of the United States to the credit of the District of Columbia not otherwise appropriated, such funds as may be necessary to carry out the provisions of this Act.

SEC. 14. The provisions of this Act authorizing the appointment and salaries of the judges of The Municipal Court of Appeals for the District of Columbia and the clerk, deputy clerks, and other employees of said court, shall take effect one month after approval of this Act. The other provisions of this Act shall take effect three months after the date of its approval.

The expression "effective date of this Act," as used in this Act, means three months after the approval of this Act.

Approved, April 1, 1942.
AN ACT
To provide for the expeditious naturalization of former citizens of the United States who have lost United States citizenship through service with the allied forces of the United States during the first or second World War.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That section 323 of the Act of October 14, 1940 (54 Stat. 1149), entitled "An Act to revise and codify the nationality laws of the United States into a comprehensive nationality code", is hereby amended to read as follows:

"SEC. 323. A person who, while a citizen of the United States and during the first or second World War, entered the military or naval service of any country at war with a country with which the United States was or is at war, who has lost citizenship of the United States by reason of any oath or obligation taken for the purpose of entering such service, or by reason of entering or serving in such armed forces, and who intends to reside permanently in the United States, may be naturalized by taking before any naturalization court specified in subsection (a) of section 301, the oaths prescribed by section 335. Any such person who has lost citizenship of the United States during the second World War may, if he so desires, be naturalized by taking, before any diplomatic or consular officer of the United States abroad, the oaths prescribed by section 335. For the purposes of this section, the second World War shall be deemed to have commenced on September 1, 1939, and shall continue until such time as the United States shall cease to be in a state of war. Certified copies of such oath shall be sent by such diplomatic or consular officer or such court to the Department of State and to the Department of Justice."

Approved, April 2, 1942.

AN ACT
To authorize the acquisition by the United States of lands lying between the present boundary of the Naval Air Station, Lakehurst, New Jersey, and the new boundary of Fort Dix, in the county of Ocean and State of New Jersey.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the Secretary of the Navy be, and he is hereby, authorized to acquire, by purchase or otherwise, for use in connection with the Naval Air Station, Lakehurst, New Jersey, certain pieces and parcels of land approximately five thousand six hundred and seventy-three acres, more or less, situated in the county of Ocean, State of New Jersey, and lying between the westerly boundary of the Naval Air Station, Lakehurst, New Jersey, and the new northeasterly boundary of Fort Dix.

SEC. 2. The Act of June 6, 1940 (54 Stat. 234), is hereby repealed.

Approved, April 6, 1942.

AN ACT
To authorize cases under the Expediting Act of February 11, 1903, to be heard and determined by courts constituted in the same manner as courts constituted to hear and determine cases involving the constitutionality of Acts of Congress, and further to define the powers of a district judge in certain suits.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That section 1, as amended, of the Act entitled "An Act to expedite the hearing and
determination of suits in equity pending or hereafter brought under the Act of July second, eighteen hundred and ninety, entitled 'An Act to protect trade and commerce against unlawful restraints and monopolies', 'An Act to regulate commerce', approved February fourth, eighteen hundred and eighty-seven, or any other Acts having a like purpose that may hereafter be enacted', approved February 11, 1903 (32 Stat. 823; U. S. C., 1940 edition, title 15, section 28 and title 49, section 44), is amended to read as follows:

"That in any civil action brought in any district court of the United States under the Act entitled 'An Act to protect trade and commerce against unlawful restraints and monopolies', approved July 2, 1890, 'An Act to regulate commerce', approved February 4, 1887, or any other Acts having a like purpose that hereafter may be enacted, wherein the United States is plaintiff, the Attorney General may file with the clerk of such court a certificate that, in his opinion, the case is of general public importance, a copy of which shall be immediately furnished to such clerk the senior circuit judge (or in his absence, the presiding circuit judge) of the circuit in which the case is pending (including the District of Columbia). Upon receipt of the copy of such certificate, it shall be the duty of the senior circuit judge or the presiding circuit judge, as the case may be, to designate immediately three judges in such circuit, of whom at least one shall be a circuit judge, to hear and determine such case, and it shall be the duty of the judges so designated to assign the case for hearing at the earliest practicable date, to participate in the hearing and determination thereof, and to cause the case to be in every way expedited."

Sec. 2. The amendment made by section 1 of this Act shall not apply to any case with respect to which the Attorney General has filed a certificate prior to the date of the enactment of this Act and in which the court has already been constituted.

Sec. 3. In any action in a district court wherein the action of three judges is required for the hearing and determination of an application for interlocutory injunction and for the final hearing by reason of the provisions of section 266 of the Judicial Code, the Act of October 22, 1913, chapter 32, or the Act of August 24, 1937, chapter 754, section 3 (being, respectively, secs. 380, 47, and 380a of title 28, U. S. C.), or the Act of February 11, 1903 (32 Stat. 823; U. S. C., 1940 edition, title 15, section 28 and title 49, section 44), as amended by section 1 of this Act, any one of such three judges may perform all functions, conduct all proceedings, except the trial of such action, and enter all orders required or permitted by the Rules of Civil Procedure for the District Courts of the United States in effect at the time, provided such single judge shall not appoint, or order a reference to a master, or hear and determine any application for, or vacation of, an interlocutory injunction, or dismiss the action, or enter a summary judgment on all or any part of the action: Provided, however, That any action of a single judge hereby permitted shall be subject to review at any time prior to final hearing by the court as constituted for final hearing, on application of any party or by order of such court on its own motion.

Approved, April 6, 1942.
CHAPTER 211
AN ACT
April 6, 1942

[Public Law 546]

To amend the Act known as the "Perishable Agricultural Commodities Act, 1930" (46 Stat. 531), approved June 10, 1930, as amended.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the Perishable Agricultural Commodities Act, 1930 (46 Stat. 531), as amended, be amended as follows:

"SECTION 1. That section 2, paragraph (4) is hereby amended by striking out the language therein and substituting the following:

"(4) For any commission merchant, dealer, or broker to make, for a fraudulent purpose, any false or misleading statement in connection with any transaction involving any perishable agricultural commodity which is received in interstate or foreign commerce by such commission merchant, or bought or sold, or contracted to be bought, sold, or consigned, in such commerce by such dealer, or the purchase or sale of which in such commerce is negotiated by such broker; or to fail or refuse truly and correctly to account and make full payment promptly in respect of any transaction in any such commodity to the person with whom such transaction is had; or to fail, without reasonable cause, to perform any specification or duty, express or implied, arising out of any undertaking in connection with any such transaction;".

Approved, April 6, 1942.

CHAPTER 220
AN ACT
April 7, 1942

[Public Law 547]

To provide for the payment for accumulative or accrued annual leave to certain employees of the United States, its Territories or possessions, or the District of Columbia, who voluntarily enlist or otherwise enter the military or naval forces of the United States.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the Act entitled "An Act making provisions for payment of employees of the United States Government, its Territories or possessions, or the District of Columbia, for accumulated or accrued annual leave when ordered to active duty with the military or naval forces of the United States", approved August 1, 1941, is amended to read as follows:

"That employees of the United States Government, its Territories or possessions, or the District of Columbia, for accumulated or accrued annual leave when ordered to active duty with the military or naval forces of the United States, who, subsequent to May 1, 1940, shall have entered upon active military or naval service in the land or naval forces of the United States by voluntary enlistment or otherwise, shall be entitled to receive, in addition to their military pay, compensation in their civilian positions covering their accumulated or current accrued leave, or to elect to have such leave remain to their credit until their return from active military or naval service."

Approved, April 7, 1942.
AN ACT
For the relief of the city of Atlanta, Georgia.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the Secretary of the Treasury be, and he is hereby, authorized and directed to pay, out of any money in the Treasury not otherwise appropriated, the sum of $276.38 to the city of Atlanta, Georgia, in full settlement of all claims against the United States for the construction of a cement sidewalk adjacent to the property of the Civil Aeronautics Administration on Wells Street in that city: Provided, That no part of the amount appropriated in this Act in excess of 10 per centum thereof shall be paid or delivered to or received by any agent or attorney on account of services rendered in connection with this claim, and the same shall be unlawful, any contract to the contrary notwithstanding. Any person violating the provisions of this Act shall be deemed guilty of a misdemeanor and upon conviction thereof shall be fined in any sum not exceeding $1,000.

Approved, April 8, 1942.

AN ACT
To amend the provisions of the Internal Revenue Code by setting new maximum limits on allowances for losses of distilled spirits by leakage or evaporation while in internal revenue bonded warehouses, and for other purposes.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That section 2901 of the Internal Revenue Code, as amended, is amended to read as follows:

"SEC. 2901. LOSS ALLOWANCES.

(a) Leakage or Evaporation.—(1) Any distilled spirits on deposit in any internal revenue bonded warehouse on the date this amendatory subsection takes effect, or thereafter deposited in any internal revenue bonded warehouse, may, at the time of withdrawal of the spirits from such warehouse, upon the filing of an application for the regauge of such spirits, giving a description of the package containing the spirits, be regauged by a storekeeper-gauger who shall place upon such package such marks and brands as the Commissioner, with the approval of the Secretary, shall by regulations prescribe. If upon such regauging it shall appear there has been a loss by leakage or evaporation of distilled spirits from any cask or package, without the fault or negligence of the distiller or warehouseman, taxes shall be collected only on the quantity of distilled spirits contained in such cask or package at the time of such withdrawal. The allowance which shall be made for such loss of spirits shall not exceed—

"1½ proof gallons for 2 months or part thereof;
"2½ gallons for more than 2 months and not more than 4 months;
"3 gallons for more than 4 months and not more than 6 months;
"3½ gallons for more than 6 months and not more than 8 months;
"4 gallons for more than 8 months and not more than 10 months;
"4½ gallons for more than 10 months and not more than 12 months;
"5 gallons for more than 12 months and not more than 14 months;
"5 1/2 gallons for more than 14 months and not more than 16 months;
"6 gallons for more than 16 months and not more than 18 months;
"6 1/2 gallons for more than 18 months and not more than 21 months;
"7 gallons for more than 21 months and not more than 24 months;
"7 1/2 gallons for more than 24 months and not more than 27 months;
"8 gallons for more than 27 months and not more than 30 months;
"8 1/2 gallons for more than 30 months and not more than 33 months;
"9 gallons for more than 33 months and not more than 36 months;
"9 1/2 gallons for more than 36 months and not more than 39 months;
"10 gallons for more than 39 months and not more than 42 months;
"10 1/2 gallons for more than 42 months and not more than 45 months;
"11 gallons for more than 45 months and not more than 48 months;
"11 1/2 gallons for more than 48 months and not more than 51 months;
"12 gallons for more than 51 months and not more than 54 months;
"12 1/2 gallons for more than 54 months and not more than 57 months;
"13 gallons for more than 57 months and not more than 60 months;
"13 1/2 gallons for more than 60 months and not more than 63 months;
"14 gallons for more than 63 months and not more than 66 months;
"14 1/2 gallons for more than 66 months and not more than 69 months;
"15 gallons for more than 69 months and not more than 72 months;
"15 1/2 gallons for more than 72 months and not more than 75 months;
"16 gallons for more than 75 months and not more than 78 months;
"16 1/2 gallons for more than 78 months and not more than 81 months;
"17 gallons for more than 81 months and not more than 84 months;
"17 1/2 gallons for more than 84 months and not more than 90 months;
"18 gallons for more than 90 months from the date of original gauge as to fruit brandy, or original entry as to all other spirits; and no further allowance shall be made for loss by leakage or evaporation.

The foregoing allowance shall not apply to distilled spirits which on July 26, 1936, were eight years of age, or older, and which on that date were in bonded warehouses.
"The foregoing allowance for loss shall apply only to casks or packages of a capacity of forty or more wine-gallons, and the allowance for loss on casks or packages of less capacity than forty gallons shall not exceed one-half the amount allowed on said forty-gallon casks or packages; but no allowance shall be made on casks or packages of less capacity than twenty gallons. The proof of such distilled spirits shall not in any case be computed at the time of withdrawal at less than 100 per centum.

"(b) Loss.—The Commissioner of Internal Revenue may, under regulations to be prescribed by him and approved by the Secretary of the Treasury, abate any internal-revenue taxes accruing on distilled spirits if he shall find that—

(1) The distilled spirits were not stolen or intentionally destroyed but were lost, otherwise than by leakage or evaporation, while on the premises of a registered distillery, during or after production and prior to deposit in an internal revenue bonded warehouse.

(2) The distilled spirits were not stolen or intentionally destroyed but were lost, otherwise than by leakage or evaporation, while being transferred between buildings constituting the same internal revenue bonded warehouse or while being transferred by a common carrier from the premises of a registered distillery to an internal revenue bonded warehouse off such registered distillery premises, or while being transferred by a common carrier between internal revenue bonded warehouses.

(3) The distilled spirits were not stolen or intentionally destroyed but were lost, otherwise than by leakage or evaporation, while the same remained in an internal revenue bonded warehouse and such loss is not allowable under subsection (a) hereof.

(4) The distilled spirits were withdrawn for use in the fortification of sweet wines and were not stolen or intentionally destroyed but were lost, otherwise than by leakage or evaporation, prior to such use while being transferred to, or while stored in, the fortifying room on the bonded winery premises.

(5) The distilled spirits were lost by theft from the premises of a registered distillery, or while being transferred between buildings, constituting the same internal revenue bonded warehouse, or while being transferred by common carrier to an internal revenue bonded warehouse off such registered distillery premises, or while being transferred by a common carrier between internal revenue bonded warehouses, and that such loss did not occur as the result of connivance, collusion, fraud, or negligence on the part of the distiller, owner, consignor, consignee, bailee, or carrier, or the employees of any of them.

(6) The distilled spirits were lost by theft from an internal revenue bonded warehouse, and that such loss did not occur as the result of connivance, collusion, fraud, or negligence on the part of the distiller, owner, or warehouseman, or the employees of any of them.

(7) The distilled spirits were withdrawn for use in the fortification of sweet wines and were lost by theft prior to such use while being transferred to, or while stored in, the fortifying room on the bonded winery premises, and that such loss did not occur as the result of connivance, collusion, fraud, or negligence on the part of the distiller, owner, consignor, consignee, bailee, or carrier, or the employees of any of them.

(8) The distilled spirits were unfit for use for beverage purposes and were voluntarily destroyed by the distiller, the warehouseman, or the proprietor of the bonded winery premises.
pursuant to the written permission of the Commissioner in each case and under regulations which the Commissioner, with the approval of the Secretary, is hereby authorized to promulgate.

"(c) Refund of Tax.—When, in any case to which subsection (a) or (b) applies, the tax is paid subsequent to the loss or destruction, as the case may be, of the spirits, the Commissioner may, under regulations prescribed by him with the approval of the Secretary, refund such tax.

"(d) Insurance Coverage.—The abatement or refund of taxes provided for by subsections (b) and (c) shall only be allowed to the extent that the claimant is not indemnified against or recompensed for such loss.

"(e) Transfer of Duties.—For transfer of powers and duties of Commissioner and his agents, see section 3170."

Sec. 2. Section 2901 (a), (b), (c), and (d), as amended by this Act, shall apply to any claim for taxes which may accrue after the date of enactment of this Act. Claims for taxes or tax penalties that accrued on or before the date of enactment of this Act shall be subject to section 2901 of the Internal Revenue Code as it existed prior to its amendment by this Act. Nothing in section 2001, as hereby amended, shall be construed as in any manner limiting or restricting the provisions of part II, subchapter C, chapter 26, of the Internal Revenue Code.

Approved, April 8, 1942.
from; and the service of any individual in any reserve component of
the land or naval forces of the United States, while serving in the
land or naval forces of the United States for any period, even though
less than thirty days, shall be deemed to have been active service
in such force during such period."

Sec. 3. Subsection (c) of section 3A is hereby amended to read as
follows:

"(c) For the purpose of this section and section 202, as amended,
a 'war service period' shall mean (1) any war period, or (2) with
respect to any particular individual, any period during which such
individual (i) having been in military service at the end of a war
period, was required to continue in military service, or (ii) was
required by call of the President, or by any Act of Congress or
regulation, order, or proclamation pursuant thereto, to enter and con-
tinue in military service, or (3) any period after September 7, 1939,
with respect to which a state of national emergency was duly declared
to exist which requires a strengthening of the national defense."

Sec. 4. Subsection (f) of section 3A is hereby amended to read as
follows:

"(f) Military service shall not be included in the years of service
of an individual unless, prior to the beginning of his military service
in a war service period and in the same calendar year in which such
military service began, or in the next preceding calendar year, the
individual rendered service for compensation to an employer or to a
person service to which is otherwise creditable under this Act, or
lost time as an employee for which he received remuneration, or was
serving as an employee representative."

Sec. 5. Subsection (k) of section 3A is hereby amended to read as
follows:

"(k) No person shall be entitled to an annuity, or to an increase
in an annuity, based on military service unless a specific claim for
credit for military service is filed with the Board by the individual
who rendered such military service, and in no case shall an annuity,
or an increase in an annuity, based on military service begin to
accrue earlier than sixty days prior to the date on which such claim
for credit for military service was filed with the Board nor before
October 8, 1940; Provided, That this subsection shall not be construed
to prevent payment of annuities with respect to accruals, not based
on military service, prior to the date on which an annuity based on
military service began to accrue."

Sec. 6. Subsection (l) of section 3A is hereby amended to read as
follows:

"(l) An individual who, before the ninety-first day after the date
on which this amendment of section 3A is enacted was awarded an
annuity under the Railroad Retirement Act of 1937 or the Railroad
Retirement of 1935, but who had rendered military service which, if
credited, would have resulted in an increase in his annuity, may, not-
withstanding the previous award of an annuity, file with the Board
an application for an increase in such annuity based on his military
service. Upon the filing of such application, if the Board finds that
the military service thus claimed is creditable and would result in an
increase in the annuity, the Board, notwithstanding the previous
award, shall recertify the annuity on an increased basis in the same
manner as though the provisions making military service creditable
had been in effect at the time of the original certification subject,
however, to the provisions of subsection (k) of this section. If the
annuity previously awarded is a joint and survivor annuity, the
increased annuity shall be a joint and survivor annuity of the same
type, the actuarial value of the increase to be computed as of the

54 Stat. 1016.
45 U. S. C. § 228c-1
(k).
Filing of specific
claim.

Prior service re-
requirement.
effective date of the increase: Provided, however, That if on the date the increase begins to accrue the individual has no spouse for whom the election of the joint and survivor annuity was made, the increase on a single life basis shall be added to the individual's annuity."

SEC. 7. Immediately after subsection (l) of section 3A insert the following new subsection:

"(m) In determining the amount of death benefits payable under section 5, there shall be added to the aggregate compensation (determined as provided in section 5) an amount equal to $160 multiplied by the number of months in which the deceased was in creditable military service after December 31, 1936: Provided, That if, under any other Act of Congress, there is payable with respect to the death of the individual any gratuitous death benefit, allowance, or pension by reason of military service on the basis of which, in whole or in part, death benefits payable under section 5 are increased under the provisions of this subsection, the amount of such increase shall be reduced by the total amount payable under such other Act or, if such total amount is unascertainable in advance, by the actuarial value thereof, as determined by the Board."

SEC. 8. Subsection (m) of section 3A is hereby amended to read as follows:

"(n) In addition to the amount authorized to be appropriated in subsection (a) of section 15 of this Act, there is hereby authorized to be appropriated to the Railroad Retirement Account for each fiscal year, beginning with the fiscal year ending June 30, 1941, (i) an amount sufficient to meet the additional cost of crediting military service rendered prior to January 1, 1937, and (ii) an amount found by the Board to be equal to the amount of the total additional excise and income taxes which would have been payable during the preceding fiscal year under Subchapter B of Chapter 9 of the Internal Revenue Code, as amended, with respect to the compensation, as defined in such Subchapter B, of all individuals entitled to credit under the Railroad Retirement Acts, as amended, for military service after December 31, 1936, if each of such individuals, in addition to compensation rendered actually earned, had earned such compensation in the amount of $160 in each calendar month in which he was in such military service during such preceding fiscal year and such taxes were measured by all such compensation without limitation as to amount earned by any individual in any one calendar month. The additional cost of crediting military service rendered prior to January 1, 1937, shall be deemed to be the difference between the actuarial value of each annuity based in part on military service and the actuarial value of the annuity which would be payable to the same individual without regard to military service. In calculating these actuarial values, (1) whenever the annuity based in part on military service begins to accrue before age 60, the annuity without regard to military service shall be valued on the assumption of deferment to age 60, and whenever the annuity based in part on military service is awarded under subsection 2 (a) of section 2 (a), the annuity without regard to military service shall be valued on the assumption of deferment to age 65; and (2) all such actuarial values shall be calculated as of the date on which the annuity based on military service begins to accrue and shall not thereafter be subject to change. All such actuarial calculations shall be based on the Combined Annuity Table of Mortality and all calculations in this subsection shall take into account interest at the rate of 3 per centum per annum compounded annually. The Railroad Retirement Board, as promptly as practicable after the enactment of this amendment, and thereafter annually, shall submit to the Bureau
of the Budget estimates of such military service appropriations to be made to the account, in addition to the annual estimate by the Board, in accordance with subsection (a) of section 15 of this Act, of the appropriation to be made to the account to provide for the payment of annuities, pensions and death benefits not based on military service. The estimate made in any year with respect to military service rendered prior to January 1, 1937, shall be based on the cost, as determined in accordance with the above provisions, of annuities awarded or increased on the basis of such military service up to the close of the preceding fiscal year and not previously appropriated for, and shall take into account interest from the date the annuity began to accrue or was increased to the date or dates on which the amount appropriated is to be credited to the Railroad Retirement Account. In making the estimate for the appropriation for military service rendered after December 31, 1936, the Board shall take into account any excess or deficiency in the appropriation or appropriations for such service in any preceding fiscal year or years, with interest thereon, resulting from an overestimate or underestimate of the number of individuals in creditable military service or the months of military service."

SEC. 9. Immediately after the subsection of section 3A which, as amended, is subsection (n), insert the following new subsection:

"(o) Section 3A, as herein amended, shall be effective as of October 8, 1940. No rights shall be deemed to have accrued under section 3A which would not have accrued had this Act amending section 3A been enacted on October 8, 1940."

SEC. 10. The third proviso of section 202 of said Act of June 24, 1937, is hereby amended to read as follows: "And provided further, that for the purposes of determining eligibility for an annuity and computing an annuity there shall also be included in an individual's service period, subject to and in accordance with the second proviso of subsection (a), subsections (b) to (e), inclusive, and subsections (g) to (l), inclusive, of section 3A of this Act, as amended, voluntary or involuntary military service of an individual within or without the United States during any war service period, including such military service prior to the date of enactment of this amendment, if, prior to the beginning of his military service in a war service period and in the same calendar year in which such military service began, or in the next preceding calendar year, the individual rendered service for compensation to a carrier, or to a person, service to which is otherwise creditable, or was serving as a representative; but such military service shall be included only subject to and in accordance with the provisions of the Railroad Retirement Act of 1935, in the same manner as though military service were service rendered as an employee. This proviso, as herein amended, shall be effective as of October 8, 1940. No right shall be deemed to have accrued under this proviso which would not have accrued had this amendment thereof been enacted on October 8, 1940."

SEC. 11. Immediately after section 18 of said Act of June 24, 1937, insert the following new section:

"INCOMPETENCE

"Sec. 19. (a) Every individual receiving or claiming benefits, or to whom any right or privilege is extended, under this or any other Act of Congress now or hereafter administered by the Board shall be conclusively presumed to have been competent until the date on which the Board receives written notice, in a form and manner acceptable to the Board, that he is an incompetent, or a minor, for
whom a guardian or other person legally vested with the care of his person or estate has been appointed: Provided, however, That the Board may, in its discretion, validly, recognize actions by, and conduct transactions with, others acting, prior to receipt of, or in the absence of, such written notice, in behalf of an individual found by the Board to be an incompetent or a minor, if the Board finds such actions or transactions to be in the best interests of such individual.

"(b) Every guardian or other person legally vested with the care of the person or estate of an incompetent or minor who is receiving or claiming benefits, or to whom any right or privilege is extended, under this or any other Act of Congress now or hereafter administered by the Board shall have power everywhere, in the manner and to the extent prescribed by the Board, to take any action necessary or appropriate to perfect any right or exercise any privilege of the incompetent or minor and to conduct all transactions on his behalf under this or any other Act of Congress now or hereafter administered by the Board. Any payment made pursuant to the provisions of this or the preceding subsection shall be a complete settlement and satisfaction of any claim, right, or interest in and to such payment.

"(c) This section shall be effective as of August 29, 1935."

Sec. 12. Effective as of June 24, 1937, except as to death benefits certified prior to the date of the enactment of this section, section 5 of said Act of June 24, 1937, is hereby amended to read as follows:

"DEATH BENEFITS

"Sec. 5. (a) The death benefit shall be an amount equal to 4 per centum of the aggregate compensation (determined in accordance with section 1 (h) of this Act but exclusive of the excess over $300 in any month's earnings) earned by an individual as an employee after December 31, 1936, less any annuity payments paid him, and less any annuity payments due him but not yet paid at his death, and, if he is survived by a spouse entitled to a joint and survivor annuity, less any annuity payments paid such spouse under sections 3 (f) and 4 of this Act, and less any annuity payments due such spouse under said sections but not yet paid at death.

(b) The amount of the death benefit computed under subsection (a) of this section shall be due upon the death of an individual who was an employee after December 31, 1936, or, if he is survived by a spouse entitled to a joint and survivor annuity, upon the death of such spouse and, upon application therefor, as provided in subsection (c) of this section, shall be paid in a lump sum to the person or persons designated by such individual in a writing filed, on or before the date of his death, with the Board, in such manner and form as provided by the Board: Provided, however, That if such designation has not been filed, or was improperly executed or improperly filed, or no designee is alive on the day the death benefit becomes due, the amount of the death benefit shall be paid to the person determined by the Board to have been such individual's spouse on the day of his death; if no such spouse is alive on the day the death benefit becomes due, such amount shall be paid to the person determined by the Board to be his child, by blood or by legal adoption, and alive on the day the death benefit becomes due, and if there be more than one such child they shall share equally; if there be no such child, such amount shall be paid to the person determined by the Board to be his parent and alive on the day the death benefit becomes due, and if both parents are so determined they shall share equally; if there be no such parent, such amount shall be paid to the person determined by the Board to be his brother or sister, by blood or through legal adoption, and alive on the day the death benefit becomes due, and if there be more than one such brother or sister they shall share equally; and if there be no such
brother or sister such amount shall be paid to the person determined by the Board to be his grandchild, by blood or through legal adoption, and alive on the day the death benefit becomes due, and if there be more than one such grandchild they shall share equally. If there be no such persons enumerated above in this subsection the Board may compensate other persons to the extent and in the proportions that they have borne the expenses of the last illness or funeral or both of such individual in an amount or amounts, and upon such conditions, as the Board may fix as equitable, but the total of such amounts shall not exceed the amount of the death benefit.

"(c) No payment shall be made to any person under this section unless application therefor, in such manner and form as provided by the Board, shall have been filed, by or on behalf of any such person (whether or not legally competent), prior to the expiration of two years after the date the death benefit becomes due as provided in subsection (b) of this section. For the purpose of this subsection, if the death benefit became due as provided in subsection (b) of this section before the enactment of this amendment, such death benefit shall be considered to have become due on the date of the enactment hereof."

SEC. 13. The first proviso in subsection (c) of section 1 of said Act of June 24, 1937, is hereby amended to read as follows: "Provided, however, That an individual shall be deemed to be in the service of an employer, other than a local lodge or division or a general committee of a railway-labor-organization employer, not conducting the principal part of its business in the United States only when he is rendering service to it in the United States; and an individual shall be deemed to be in the service of such a local lodge or division only if (1) all, or substantially all, the individuals constituting its membership are employees of an employer conducting the principal part of its business in the United States; or (2) the headquarters of such local lodge or division is located in the United States; and an individual shall be deemed to be in the service of such a general committee only if (1) he is representing a local lodge or division described in clauses (1) or (2) immediately above; or (2) all, or substantially all, the individuals represented by it are employees of an employer conducting the principal part of its business in the United States; or (3) he acts in the capacity of a general chairman or an assistant general chairman of a general committee which represents individuals rendering service in the United States to an employer, but in such case if his office or headquarters is not located in the United States and the individuals represented by such general committee are employees of an employer not conducting the principal part of its business in the United States, only such proportion of the remuneration for such service shall be regarded as compensation as the proportion which the mileage in the United States under the jurisdiction of such general committee bears to the total mileage under its jurisdiction, unless such mileage formula is inapplicable, in which case the Board may prescribe such other formula as it finds to be equitable."

The amendment in this section shall operate in the same manner and have the same effect as if it had been part of the Railroad Retirement Act of 1937 when that Act was enacted on June 24, 1937.

Sec. 14. The first proviso in subsection (d) of section 1532 of the Internal Revenue Code, approved February 10, 1939 (53 Stat. 1), is hereby amended to read as follows: "Provided, however, That an individual shall be deemed to be in the service of an employer, other than a local lodge or division or a general committee of a railway-labor-organization employer, not conducting the principal part of its business in the United States only when he is rendering service to it..."
in the United States; and an individual shall be deemed to be in the service of such a local lodge or division only if (1) all, or substantially all, the individuals constituting its membership are employees of an employer conducting the principal part of its business in the United States; or (2) the headquarters of such local lodge or division is located in the United States; and an individual shall be deemed to be in the service of such a general committee only if (1) he is representing a local lodge or division described in clauses (1) or (2) immediately above; or (2) all, or substantially all, the individuals represented by it are employees of an employer conducting the principal part of its business in the United States; or (3) he acts in the capacity of a general chairman or an assistant general chairman of a general committee which represents individuals rendering service in the United States to an employer, but in such case if his office or headquarters is not located in the United States and the individuals represented by such general committee are employees of an employer not conducting the principal part of its business in the United States, only such proportion of the remuneration for such service shall be regarded as compensation as the proportion which the mileage in the United States under the jurisdiction of such general committee bears to the total mileage under its jurisdiction, unless such mileage formula is inapplicable, in which case such other formula as the Railroad Retirement Board may have prescribed pursuant to subsection (c) of section 1 of the Railroad Retirement Act of 1937 shall be applicable:

"The amendment in this section shall operate in the same manner and have the same effect as if it had been part of the Internal Revenue Code when that code was enacted on February 10, 1939, and as if it had been part of the Carriers Taxing Act of 1937 (50 Stat. 435) when that Act was enacted on June 29, 1937: Provided, however, that no interest or penalties shall accrue or be deemed to have accrued for the failure to make returns under, or pay taxes levied by, sections 1500 and 1520, respectively, of said Internal Revenue Code and sections 2 and 3, respectively, of said Carriers Taxing Act of 1937 with respect to the compensation of employees of any local lodge or division or of any general committee of a railway-labor-organization employer earned prior to the enactment of this amendment, if (1) the headquarters of such a local lodge or division was not located in the United States, or (2) all, or substantially all, the individuals constituting the membership of such a local lodge or division were employees of an employer not conducting the principal part of its business in the United States, or (3) the individuals represented by such a general committee were employees of an employer not conducting the principal part of its business in the United States, or (4) the service to such a general committee was rendered outside the United States, or (5) the office or headquarters of the individual rendering service to such a general committee was not located in the United States and if such returns are made and such taxes are paid within the time allowed for making returns and paying taxes with respect to the first calendar quarter beginning after the enactment of this amendment.

Sec. 15. The first proviso in subsection (e) of section 1 of the Railroad Unemployment Insurance Act, approved June 25, 1938, as amended, is hereby amended to read as follows: "Provided, however, that an individual shall be deemed to be in the service of an employer, other than a local lodge or division or a general committee of a railway-labor-organization employer, not conducting the principal part of its business in the United States only when he is rendering service to it in the United States; and an individual shall be deemed to be in the service of such a local lodge or division only if (1) all,
or substantially all, the individuals constituting its membership are employees of an employer conducting the principal part of its business in the United States; or (2) the headquarters of such local lodge or division is located in the United States; and an individual shall be deemed to be in the service of such a general committee only if (1) he is representing a local lodge or division described in clauses (1) or (2) immediately above; or (2) all, or substantially all, the individuals represented by it are employees of an employer conducting the principal part of its business in the United States; or (3) he acts in the capacity of a general chairman or an assistant general chairman of a general committee which represents individuals rendering service in the United States to an employer, but in such case if his office or headquarters is not located in the United States and the individuals represented by such general committee are employees of an employer not conducting the principal part of its business in the United States, only such proportion of the remuneration for such service shall be regarded as compensation as the proportion which the mileage in the United States under the jurisdiction of such general committee bears to the total mileage under its jurisdiction, unless such mileage formula is inapplicable, in which case the Board may prescribe such other formula as it finds to be equitable.

The amendment in this section shall operate in the same manner and have the same effect as if it had been part of the Railroad Unemployment Insurance Act when that Act was enacted on June 25, 1938: Provided, however, That no interest or penalties shall accrue or be deemed to have accrued for the failure to make returns under, or pay contributions levied by, section 8 of said Railroad Unemployment Insurance Act with respect to the compensation of employees of any local lodge or division of a railway-labor-organization employer earned prior to July 1, 1940, and with respect to the compensation of employees of any general committee of a railway-labor-organization employer earned prior to July 1, 1940, and with respect to the compensation of employees of any general committee of a railway-labor-organization employer earned prior to the enactment of this amendment if, with respect to any such local lodge or division (1) the headquarters of such a local lodge or division was not located in the United States, or (2) all, or substantially all, the individuals constituting the membership of such a local lodge or division were employees of an employer not conducting the principal part of its business in the United States; and if, with respect to any such general committee (1) the individuals represented by such a general committee were employees of an employer not conducting the principal part of its business in the United States, or (2) the service to such a general committee was rendered outside the United States, or (3) the office or headquarters of the individual rendering service to such a general committee was not located in the United States and if such returns are made and such contributions are paid by such a local lodge or division or by such a general committee within the time allowed for making returns and paying contributions with respect to the first calendar quarter beginning after the enactment of this amendment.

Approved, April 8, 1942.

[CHAPTER 228]  
AN ACT
To authorize the renewal of the lease of the old naval hospital in the District of Columbia for an additional period of fifteen years.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the Secretary of the Navy be, and he is hereby, authorized to lease the old naval hospital property, Washington, District of Columbia, bounded by...
Pennsylvania Avenue, E Street, Ninth Street, and Tenth Street, Southeast, to the Board of Management of the Temporary Home for Soldiers and Sailors, for the purpose of a temporary home for ex-soldiers and sailors, for a period of fifteen years, upon the same terms and conditions as those existing in the present lease, notwithstanding the provisions of the Act of August 29, 1916 (29 Stat. pp. 559-560): Provided, That when the said property shall cease to be used for said purposes said lease shall be automatically terminated and the said property shall revert to the full custody and control of the Navy Department.

Sec. 2. That the Secretary of the Navy be, and he is hereby, authorized to execute on behalf of the United States all instruments necessary to accomplish the aforesaid purposes.

Approved, April 8, 1942.

[CHAPTER 239] AN ACT

To amend the Act entitled "An Act to expedite the provision of housing in connection with national defense, and for other purposes", approved October 14, 1940, as amended.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That section 301 of the Act entitled "An Act to expedite the provision of housing in connection with national defense, and for other purposes", approved October 14, 1940, as amended, is amended by striking out "sections 1 and 202" and inserting in lieu thereof "sections 1, 202, 401, and 402".

SEC. 2. Section 304 of such Act of October 14, 1940, as amended, is amended by adding at the end thereof the following new sentence: "As used in this section the term 'local municipalities' shall include the District of Columbia."

SEC. 3. (a) Section 306 of such Act of October 14, 1940, as amended, is amended by adding at the end thereof the following new sentence: "As used in this section the term 'State' shall include the District of Columbia."

(b) Section 307 of such Act of October 14, 1940, as amended, is amended by adding at the end thereof the following new sentence: "As used in this section the term 'State' shall include the District of Columbia."

SEC. 4. Such Act of October 14, 1940, as amended, is amended by adding after section 312 thereof the following new title:

"TITLE IV

"Sec. 401. (a) The sum of $30,000,000, to remain available until expended, is hereby authorized to be appropriated for the purpose of enabling the National Housing Agency to provide housing in or near the District of Columbia (including living quarters for single persons and for families) for employees of the United States whose duties are determined by the National Housing Administrator to be essential to national defense and to require them to reside in or near the District of Columbia.

(b) In providing the housing for which an appropriation is authorized by subsection (a) of this section, the National Housing Administrator is authorized to exercise all of the powers specified in subsections (a) and (b) of section 1 of this Act, subject to the limitations, upon exercise of such powers specified in such subsections.

(c) The funds authorized to be appropriated by this section shall be available to pay administrative expenses in connection with pro-
viding the housing for which such funds are authorized to be appropriated.

“(d) The housing provided with funds authorized to be appropriated by this section may be sold and disposed of as expeditiously as possible: Provided, That in disposing of said housing consideration shall be given to its full market value and said housing or any part thereof shall not, unless specifically authorized by Congress, be conveyed to any public or private agency organized for slum clearance or to provide subsidized housing for persons of low income.

“SEC. 402. (a) The sum of $20,000,000, to remain available until expended, is hereby authorized to be appropriated for the purpose of enabling the Federal Works Administrator to provide public works and equipment therefor in and near the District of Columbia. Such public works may include, but shall not be limited to, schools, waterworks, sewers, public sanitary facilities, works for the treatment and purification of water, hospitals and other places for the care of the sick, recreational facilities, streets, roads, facilities for the disposal of sewage, garbage, and refuse, and other types of necessary public works.

“(b) In providing the public works and equipment therefor for which appropriations are authorized by subsection (a) of this section, the Federal Works Administrator is authorized to exercise all of the powers specified in subsections (a), (b), and (c) of section 202 of this Act. Such public works and equipment therefor shall be provided subject to the provisions of section 203 of this Act.

“(c) The funds authorized to be appropriated by this section shall be available to pay administrative expenses in connection with providing the public works and equipment therefor for which such funds are authorized to be appropriated.

“SEC. 403. (a) The Commissioners of the District of Columbia are authorized to accept for the District of Columbia, and the Federal Works Administrator is authorized to make to the District of Columbia, advancements for the provision of public works and equipment therefor, such advancements to be deposited with the Secretary of the Treasury to the credit of the District of Columbia.

“(b) Sums advanced to the Commissioners of the District of Columbia hereunder shall be available for the provision, without reference to section 3709 of the Revised Statutes, of any or all public works and equipment therefor described in section 402 hereof, and for administrative expenses in connection therewith, including employment of engineering and other professional services and other technical and administrative personnel without reference to the civil-service requirements or the Classification Act of 1923, as amended. The repayment of any sums so advanced and the payment of interest thereon shall be in the same manner and subject to the same conditions as are set forth in sections 3 and 4 of the Act of December 20, 1941 (Public Law Numbered 362, Seventy-seventh Congress).

“(c) The Commissioners shall submit with their annual estimates to the Congress a report of their activities and expenditures under this section.

“SEC. 404. As used in this Act the term ‘Federal Works Administrator’ or ‘Administrator,’ or ‘Federal Works Agency’ shall, with respect to housing, be deemed to refer to the National Housing Administrator or the National Housing Agency, as the case may be. Such terms shall, with respect to public works and equipment therefor, be deemed to refer to the Federal Works Administrator or the Federal Works Agency, as the case may be.”

Approved, April 10, 1942.
To amend war-risk insurance provisions of the Merchant Marine Act, 1936, as amended, in order to expedite ocean transportation and assist the war effort.

"SEC. 221. (a) Until six months after the termination of the present war is proclaimed or until such earlier date as the President may designate, the Commission is authorized to provide marine insurance and reinsurance against loss or damage by the risks of war and reinsurance against loss or damage by marine risks, as prescribed in this subtitle, whenever it appears to the Commission that (1) such insurance adequate for the needs of transportation in the water-borne commerce of the United States and its Territories and possessions (including the Philippine Islands, the Canal Zone, and any bases or lands leased or occupied by or on behalf of the United States), or of other transportation by water or other vessel services deemed by the Commission to be in the interest of the war effort or the domestic economy of the United States, cannot be obtained on reasonable terms and conditions from companies authorized to do an insurance business in a State of the United States, or (2) the furnishing by the Commission of such insurance or reinsurance with respect to any such transportation or other vessel services at nominal or other rate basis would be of material benefit to the war effort, or (after consultation with the Office of Price Administration or other agencies) to the domestic economy of the United States, or (after consultation with the Secretary of the Navy or the Secretary of War) is necessary or advisable for military or naval reasons: Provided, That there shall be reported on the last day of each calendar month to the chairman of the Committee on Commerce of the United States Senate, and the chairman of the Committee on Merchant Marine and Fisheries of the House, the insurance or reinsurance written under clause (2) of this subsection (a), during the preceding month, together with the rates and the reasons for such rates and such insurance and reinsurance.

(b) There shall be in the Treasury of the United States a revolving fund to be known as the marine and war-risk insurance fund (hereinafter referred to as the fund), to be used for carrying out the provisions of this subtitle, and to be constituted of such sums as may be appropriated to such fund and of moneys and receipts credited thereto as herein provided. There are hereby authorized to be appropriated to such fund such sums as may be necessary to carry out the provisions of this subtitle. All moneys received from premiums and from salvage or other recoveries, and all receipts in connection with this subtitle, shall be deposited to the credit of such fund. Payments of return premiums, losses, settlements, judgments, and all liabilities incurred by the United States under this subtitle shall be made from such fund.

"SEC. 222. The Commission may insure against loss or damage by the risks of war, persons, property, or interests, as follows:

"(a) (1) American vessels (including vessels under construction).

"(2) vessels registered under the law of the Philippine Islands, (3) foreign-flag vessels owned by citizens of the United States (as said
term 'citizens' is used in Public Law 173, Seventy-seventh Congress, approved July 14, 1941) or owned or controlled by, or made available to, the United States or any department or agency thereof, and (4) any foreign-flag vessel not owned or controlled or made available as described in clause (3) hereof, but engaged in the water-borne foreign commerce of the United States or other transportation by water or other vessel services deemed by the Commission to be in the interest of the war effort or the domestic economy of the United States, while so engaged.

(a) Cargoes shipped or to be shipped on any vessels specified in subsection (a), including shipments by express or registered mail.

(b) The disbursements (including advances to masters and general average disbursements) and freight and passage moneys of such vessels.

(c) The personal effects of the masters, officers, and crews of such vessels, and of other persons transported on such vessels.

(d) Masters, officers, and crews of such vessels and other persons employed or transported thereon against loss of life, personal injury, or detention by an enemy of the United States following capture.

(e) Statutory or contractual obligations or other liabilities of such vessels or of the owner or charterer of such vessels of the nature customarily covered by insurance.

Sec. 223. The Commission may reinsure, in whole or in part, any company authorized to do an insurance business in any State of the United States, on account of marine and marine war risks, including protection and indemnity risks, assumed by any such company, on persons, property, and interests specified in section 222 of this subtitle, and may reinsure with, or cede to, any such company any war risk insured pursuant to such section 222, or any marine or war risk reinsured with the Commission as hereinbefore provided. No insurance broker or other person acting in a similar intermediary capacity shall be paid any fee or other consideration by the Commission by virtue of his participation in arranging any insurance wherein the Commission directly insures any of the risk thereof. Reinsurance shall not be provided by the Commission at rates less than (1) the rates established by the Commission on the same or similar risks or (2) the rates charged by the insurance carrier for the insurance so reinsured, whichever is the higher, except that the Commission may make to the insurance carrier such allowance for taxes, commissions, and other customary expenses (not to exceed 5 per centum of the premiums paid for that portion of the direct insurance so reinsured) as the Commission shall deem reasonable to accord with good business practice.

Sec. 224. (a) Any department or agency of the United States is hereby authorized to procure insurance from the Commission as provided for in section 222 of this subtitle, except as provided in the Government Losses in Shipment Act, approved July 8, 1937, as amended (50 Stat. 479; U. S. C., Supp. VI, title 5, secs. 134 to 134h).

(b) The Commission is authorized to provide such insurance at a nominal premium basis in consideration of the agreement of the department concerned to indemnify the Commission against all losses covered by such insurance, and the Secretary of War or the Secretary of the Navy is authorized to execute such indemnity agreement with the Commission.

Sec. 225. In the event of disagreement as to a claim for losses or the amount thereof, on account of insurance under this subtitle, an action on the claim may be brought and maintained against the United States in the district court of the United States sitting in...
admiralty in the district in which the claimant or his agent may reside, or in case the claimant has no residence in the United States, in a district court in which the Attorney General of the United States shall agree to accept service. Said suits shall proceed and shall be heard and determined according to the provisions of an Act entitled 'An Act authorizing suits against the United States in admiralty, suits for salvage services, and providing for the release of merchant vessels belonging to the United States from arrest and attachment in foreign jurisdictions, and for other purposes', approved March 9, 1920, as amended (known as the Suits in Admiralty Act), insofar as such provisions are not inapplicable and are not contrary to or inconsistent with the provisions of this subtitle.

"Sec. 226. (a) The Commission in the administration of this subtitle is authorized to adjust and pay losses, compromise and settle claims whether in favor of or against the Government, and to pay the amount of any judgment rendered in respect of any suit or settlement agreed upon in respect of any claim. The determinations of the Commission with respect to adjustments, compromises, settlements, and payments hereunder shall not be subject to review by any other executive or accounting officer of the Government.

"(b) The Commission is authorized to prescribe such forms and policies, to change or modify such forms and policies as may be necessary or appropriate under the circumstances, and to fix and adjust, as may be required by circumstances, the rates and changes of rates of insurance provided for in this subtitle.

"(c) The Commission is authorized and directed to prescribe such rules and regulations as may be necessary or appropriate to carry out the provisions of this subtitle. The Commission is authorized, in administering the provisions of this subtitle, to exercise its powers, perform its duties and functions, and make its expenditures, in accordance with commercial practice in the marine insurance business.

"(d) The Commission, without regard to the laws, rules, or regulations relating to the employment of employees of the United States, may appoint and prescribe the duties of such number of experts in marine insurance as the Commission may deem necessary in carrying out the provisions of this subtitle. The Commission, with the consent of any executive department, independent establishment, or other agency of the Government, including any field service thereof, may avail itself of the use of information, services, facilities, officers, and employees thereof in carrying out the provisions of this subtitle.

"(e) The Commission shall include in the annual report to Congress a detailed statement of all activities and of all expenditures and receipts under this subtitle for the period covered by such report.

"(f) When used in this subtitle—

"(1) The term "American vessels" includes any vessel registered, enrolled, or licensed under the laws of the United States and any undocumented vessel owned or chartered by or made available to the United States or any department or agency thereof and any American-owned tug or barge or other watercraft (documented or undocumented) used in essential water transportation or in the fishing trade or industry. This subsection shall not be construed as including any watercraft used exclusively in or for sport fishing.

"(2) The term "transportation in the water-borne commerce of the United States" shall be deemed to include the operation of vessels in the fishing trade or industry.

"Sec. 227. Nothing in this subtitle shall be deemed to affect the rights of seamen under any provision of existing law."
"SEC. 228. In conformity with the President's Executive order of February 7, 1942 (Numbered 9054; 7 F. R. 837), the authority conferred upon the Commission by this subtitle shall be vested in and exercised by the Administrator of the War Shipping Administration."

Approved, April 11, 1942.

[CHAPTER 241]

JOINT RESOLUTION

To provide decorations for outstanding conduct or service by persons serving in the American merchant marine.

Resolved by the Senate and House of Representatives of the United States of America in Congress assembled, That the United States Maritime Commission is hereby authorized and directed, under such rules and regulations as it may prescribe, to provide and award a medal of such material and design and with such devices and inscriptions as the Commission may deem suitable to each person who in the American merchant marine, on or after September 3, 1939, has distinguished himself or during the war distinguishes himself by outstanding conduct or service in the line of duty. Such medals shall be presented with appropriate ceremony as specified by the Commission.

SEC. 2. There may be issued with each medal a rosette or other device to be worn in lieu of the medal. Not more than one medal shall be issued hereunder to any person, but for each succeeding instance sufficient to justify the award of a medal to such person the Commission may award a suitable bar or other emblem or insignia to be worn with the medal and the corresponding rosette or other device. In case any person who so distinguishes himself as to justify the award of a medal or decoration hereunder dies before the award can be made to him, the award may be made and the medal or decoration presented to such representative of the deceased as the Commission deems proper.

Approved, April 11, 1942.

[CHAPTER 243]

AN ACT

Granting the consent of Congress to the State of Minnesota to construct, maintain, and operate a free highway bridge across the Mississippi River at or near the village of Brooklyn Center, Minnesota.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the consent of Congress is hereby granted to the State of Minnesota to construct, maintain, and operate a free highway bridge and approaches thereto across the Mississippi River, at a point suitable to the interests of navigation, at or near the village of Brooklyn Center, Minnesota, in accordance with the provisions of the Act entitled "An Act to regulate the construction of bridges over navigable waters", approved March 25, 1906, and subject to the conditions and limitations contained in this Act.

SEC. 2. The right to alter, amend, or repeal this Act is hereby expressly reserved.

Approved, April 20, 1942.
AN ACT

To amend certain provisions of law relative to the withdrawal of brandy for fortification of wines and production of wines, brandy, and fruit spirits so as to remove therefrom certain unnecessary restrictions.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That (a) section 3045 of the Internal Revenue Code is amended as follows: Insert after the words “pear wines” a comma and the following: “pawpaw wines, papaya wines, pineapple wines, cantaloup wines”; and by striking out “(9)” and inserting “(9) pawpaws, (10) papayas, (11) pineapples, (12) cantaloups, (13)”.

(b) That section 3031 (a) of the Internal Revenue Code is amended by inserting after the words “pear wines”, wherever they appear, a comma and the following: “pawpaw wines, papaya wines, pineapple wines, cantaloup wines”; and by inserting after the words “pear brandy”, wherever they appear, a comma and the following words: “pawpaw brandy, papaya brandy, pineapple brandy, cantaloup brandy”; and by inserting at the end of the first paragraph the following new sentence: “The maximum penal sum of any bond required by this subchapter for any bonded winery or bonded storeroom shall be $50,000”.

(c) That section 3030 (a) (2) is amended by inserting after the words “pear wines”, wherever they appear, a comma and the following: “pawpaw wines, papaya wines, pineapple wines, cantaloup wines”, and by inserting after the words “pear brandy”, wherever they appear, a comma and the following: “pawpaw brandy, papaya brandy, pineapple brandy, cantaloup brandy”.

(d) That section 3032 (c) of the Internal Revenue Code is amended by inserting after the words “pear brandy”, where they first appear in such section, a comma and the following: “pawpaw brandy, papaya brandy, pineapple brandy, cantaloup brandy”, and by inserting after the words “pear wines”, where they first appear in such section, a comma and the following: “pawpaw wines, papaya wines, pineapple wines, cantaloup wines”, and by inserting “(8) no brandy other than pawpaw brandy may be used in the fortification of pawpaw wines and pawpaw brandy may not be used for the fortification of any wine other than pawpaw wines; (9) no brandy other than papaya brandy may be used in the fortification of papaya wine and papaya brandy may not be used for the fortification of any wine other than papaya wine; (10) no brandy other than pineapple brandy may be used in the fortification of pineapple wine and pineapple brandy may not be used for the fortification of any wine other than pineapple wine; (11) no brandy other than cantaloup brandy may be used in the fortification of cantaloup wine and cantaloup brandy may not be used for the fortification of any wine other than cantaloup wine; and (12)”.

(e) That section 3036 (c) of the Internal Revenue Code is amended by inserting after the words “pear brandy”, where they first appear in such section, a comma and the following: “pawpaw brandy, papaya brandy, pineapple brandy, cantaloup brandy” and by inserting after the words “pear wines”, where they first appear in such section, a comma and the following: “pawpaw wines, papaya wines, pineapple wines, cantaloup wines”; and by striking out “and (8)” and inserting “(8) no brandy other than pawpaw brandy may be used in the fortification of pawpaw wine, and pawpaw brandy may not be used for the fortification of any wine other than pawpaw wine; (9) no brandy other than papaya brandy may be used in the fortification of any wine other than pawpaw wine; (10) no brandy other than papaya brandy may be used in the fortification of any wine other than papaya wine; (11) no brandy other than pineapple brandy may be used in the fortification of pineapple wine and pineapple brandy may not be used for the fortification of any wine other than pineapple wine; (12)”.
carnation of any wine other than papaya wine; (10) no brandy other than pineapple brandy may be used in the fortification of pineapple wine, and pineapple brandy may not be used for the fortification of any wine other than pineapple wine; (11) no brandy other than cantaloup brandy may be used in the fortification of cantaloup wine, and cantaloup brandy may not be used for the fortification of any wine other than cantaloup wine; and (12)"

(f) That section 2825 of the Internal Revenue Code is amended by inserting after the word "pawpaws", and before the word "per-simmons", where they first appear in such section, a comma and the words "papayas, cantaloups"; and by inserting after the words "pear wine", wherever they appear, a comma and the following: "pawpaw wine, papaya wine, pineapple wine, cantaloup wine"; and by inserting after the words "pear brandy" a comma and the following: "pawpaw brandy, papaya brandy, pineapple brandy, cantaloup brandy".

(g) That section 3038 (a) of the Internal Revenue Code is amended by inserting after the words "pear wines" a comma and the following: "pawpaw wines, papaya wines, pineapple wines, cantaloup wines".

(h) Clause (2) of section 5 (f) of the Federal Alcohol Administration Act (49 Stat. 984) is amended to read as follows: "(2) as will provide the consumer with adequate information as to the identity and quality of the products advertised, the alcoholic content thereof (except the statements of, or statements likely to be considered as statements of, alcoholic content of malt beverages and wines are prohibited), and the person responsible for the advertisement;".

Approved, April 20, 1942.

[CHAPTER 246]  
AN ACT
Making appropriations for the fiscal year ending June 30, 1943, for civil functions administered by the War Department, and for other purposes.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the following sums are appropriated, out of any money in the Treasury not otherwise appropriated, for the fiscal year ending June 30, 1943, for civil functions administered by the War Department, and for other purposes, namely:

QUARTERMASTER CORPS
CEMETERIAL EXPENSES

For maintaining and improving national cemeteries, including fuel for and pay of superintendents and the superintendent at Mexico City, and other employees; purchase of grave sites; purchase of tools and materials; repair, maintenance, and operation of passenger-carrying motor vehicles; care and maintenance of the Arlington Memorial Amphitheater, chapel, and grounds in the Arlington National Cemetery, and that portion of Congressional Cemetery to which the United States has title and the graves of those buried therein, including Confederate graves, and including the burial site of Pushmataha, a Choctaw Indian chief; repair to roadways but not to more than a single approach road to any national cemetery constructed under special Act of Congress; for headstones or markers for unmarked graves of soldiers, sailors, and marines under the Acts approved March 3, 1873 (24 U. S. C. 279), February 3, 1879 (24 U. S. C. 280), March 9, 1906 (34 Stat. 56), March 14, 1914 (38 Stat. 533).
45 Stat. 1327.  24 U.S.C. § 2606.  768), February 26, 1929 (24 U.S.C. 280a), and April 18, 1940 (54 Stat. 142), and civilians interred in post cemeteries; for repairs and preservation of monuments, tablets, roads, fences, and so forth, made and constructed by the United States in Cuba and China to mark the places where American soldiers fell; care, protection, and maintenance of the Confederate Mound in Oakwood Cemetery at Chicago, the Confederate Stockade Cemetery at Johnston's Island, the Confederate burial plats owned by the United States in Confederate Cemetery at North Alton, the Confederate Cemetery, Camp Chase, at Columbus, the Confederate Cemetery at Point Lookout, and the Confederate Cemetery at Rock Island; and for care and maintenance of graves used by the Army for burials in commercial cemeteries, $832,345: Provided, That no railroad shall be permitted upon any right-of-way which may have been acquired by the United States leading to a national cemetery, or to encroach upon any roads or walks constructed thereon and maintained by the United States: Provided further, That no part of this appropriation shall be used for repairing any roadway not owned by the United States within the corporate limits of any city, town, or village.


SIGNAL CORPS

ALASKA COMMUNICATION SYSTEM

For operation, maintenance, and improvement of the Alaska Communication System, including travel allowances and travel in kind as authorized by law, and operation and maintenance of passenger-carrying vehicles, $227,840, to be derived from the receipts of the Alaska Communication System which have been covered into the Treasury of the United States, and to remain available until the close of the fiscal year 1944: Provided, That the Secretary of War shall report to Congress the extent and cost of any extensions and betterments which may be effected under this appropriation.

CORPS OF ENGINEERS

RIVERS AND HARBORS AND FLOOD CONTROL

To be immediately available and to be expended under the direction of the Secretary of War and the supervision of the Chief of Engineers, and to remain available until expended:

For the preservation and maintenance of existing river and harbor works, and for the prosecution of such projects heretofore authorized as may be most desirable in the interests of commerce and navigation; for survey of northern and northwestern lakes and other boundary and connecting waters as heretofore authorized, including the preparation, correction, printing, and issuing of charts and bulletins and the investigation of lake levels; for prevention of obstructive and injurious deposits within the harbor and adjacent waters of New York City; for expenses of the California Débris Commission in carrying on the work authorized by the Act approved March 1, 1893, as amended (33 U.S.C. 661, 678, and 683); for removing sunken vessels or craft obstructing or endangering navigation as authorized by law; for operating and maintaining, keeping in repair, and continuing in use without interruption any lock, canal (except the Panama Canal), canalized river, or other public works for the use and benefit of navigation belonging to the United States, including

Post, p. 1095.

Maintenance, etc.

California Débris Commission.

27 Stat. 507.
maintenance of the Hennepin Canal in Illinois; for payment annually of tuition fees of not to exceed fifty student officers of the Corps of Engineers at civil technical institutions under the provisions of section 127a of the National Defense Act, as amended (10 U. S. C. 533); for examinations, surveys, and contingencies of rivers and harbors; for printing and binding, newspapers, lawbooks, books of reference, periodicals, and office supplies and equipment required in the Office of the Chief of Engineers to carry out the purposes of this appropriation, including such printing as may be authorized by the Committee on Printing of the House of Representatives, either during a recess or session of Congress, of surveys authorized by law, and such surveys as may be printed during a recess of Congress shall be printed, with illustrations, as documents of the next succeeding session of Congress, and for the purchase of six motor-boats: Provided, That no part of this appropriation shall be expended for any preliminary examination, survey, project, or estimate not authorized by law, $76,825,500: Provided, That from this appropriation the Secretary of War may, in his discretion and on the recommendation of the Chief of Engineers based on the recommendation by the Board of Rivers and Harbors in the review of a report or reports authorized by law, expend such sums as may be necessary for the maintenance of harbor channels provided by a State, municipality, or other public agency, outside of harbor lines and serving essential needs of general commerce and navigation, such work to be subject to the conditions recommended by the Chief of Engineers in his report or reports thereon: Provided further, That no appropriation under the Corps of Engineers for the fiscal year 1943 shall be available for any expenses incident to operating any power-driven boat or vessel on other than Government business: Provided further, That not to exceed $1,000 of the amount herein appropriated shall be available for the support and maintenance of the Permanent International Commission of the Congresses of Navigation and for the payment of the actual expenses of the properly accredited delegates of the United States to the meeting of the Congresses and of the Commission.

**FLOOD CONTROL**

Flood control, general: For the construction and maintenance of certain public works on rivers and harbors for flood control, and for other purposes, in accordance with the provisions of the Flood Control Act, approved June 22, 1936, as amended and supplemented, including printing and binding, newspapers, lawbooks, books of reference, periodicals, and office supplies and equipment required in the Office of the Chief of Engineers to carry out the purposes of this appropriation, and for preliminary examinations and surveys of and contingencies in connection with flood-control projects authorized by law, $128,961,700, no part of which shall be available for construction work upon the Table Rock and Bull Shoals Reservoirs projects in the White River Basin: Provided, That funds appropriated herein may be used for flood-control work on the Salmon River, Alaska, as authorized by law: Provided further, That funds appropriated herein may be used to execute detailed surveys, prepare plans and specifications, and to procure options on land and property necessary for the construction of authorized flood-control projects or for flood-control projects considered for selection in accordance with the provisions of section 4 of the Flood Control Act approved June 22, 1938: Provided further, That the expenditure of funds for completing the necessary surveys and securing options shall not be construed as a commitment of the Government to the construction of any project: Provided fur-
No part of appropriations made available to the Secretary of Agriculture for preliminary examinations and surveys, as authorized by law, for run-off and water-flow retardation and soil-erosion prevention on the watersheds of flood-control projects, shall be obligated from the tenth day after the effective date of this Act to June 30, 1943, for initiating work upon new projects or for prosecuting work upon projects heretofore commenced, unless they accord with priorities specifically approved by the Secretary of War and the Secretary of Agriculture.

For prosecuting work of flood control on tributaries of the Mississippi River, $29,954,000.

Emergency fund for flood control on tributaries of the Mississippi River: For rescue work and for repair or maintenance of any flood-control work on any tributaries of the Mississippi River threatened or destroyed by flood, in accordance with section 9 of the Flood Control Act, approved June 15, 1936 (49 Stat. 1508), $100.

For prosecuting work of flood control, Sacramento River, California, in accordance with the provisions of Acts approved March 1, 1917, May 15, 1928, and August 26, 1937, as modified by the Act of August 18, 1941 (33 U.S.C. 703, 704; 50 Stat. 849; 55 Stat. 638–651), $3,210,000, of which not to exceed $265,000 shall be available for transfer to the appropriation for Flood Control, General.

Power plant, Fort Peck Dam, Montana: For completing the construction of the hydroelectric power plant at Fort Peck Dam, Montana, as authorized by the Act approved May 18, 1938 (52 Stat. 403), to remain available until expended, $1,300,000.

Power plant, Bonneville Dam, Columbia River, Oregon: For completing the construction of the hydroelectric power plant at Bonneville Dam, Columbia River, Oregon, as authorized by the Acts approved August 30, 1935 (49 Stat. 1038), and August 20, 1937 (50 Stat. 751), to remain available until expended, $4,166,000.

For maintenance and operation of the United States Soldiers' Home, to be paid from the Soldiers' Home Permanent Fund, $967,531, of which $64,214 shall be immediately available.

For every expenditure requisite for and incident to the maintenance and operation, sanitation, and civil government of the Panama Canal and Canal Zone, and construction of additional facilities, including the following: Compensation of all officials and employees; foreign and domestic newspapers and periodicals; lawbooks; textbooks and books of reference; printing and binding, including printing of annual report; personal services in the District of Columbia; purchase or exchange of typewriting, adding, and other machines; maintenance, repair, and operation of motor-propelled and horse-drawn passenger-carrying vehicles; claims for damages to vessels, cargo, crew, or passengers, as authorized by section 10 of title 2, Canal Zone Code, as
amended (54 Stat. 387); claims for losses of or damages to property arising from the conduct of authorized business operations; claims for damages to property arising from the maintenance and operation, sanitation, and civil government of the Panama Canal, and construction of additional facilities; acquisition of land and land under water, as authorized in the Panama Canal Act; expenses incurred in assembling, assorting, storing, repairing, and selling material, machinery, and equipment heretofore or hereafter purchased or acquired for the construction of the Panama Canal which are unserviceable or no longer needed, to be reimbursed from the proceeds of such sale; expenses incident to conducting hearings and examining estimates for appropriations on the Isthmus; expenses incident to any emergency arising because of calamity by flood, fire, pestilence, or like character not foreseen or otherwise provided for herein; travel expenses when prescribed by the Governor of the Panama Canal to persons engaged in field work or traveling on official business; not to exceed $2,000 for travel and subsistence expenses of members of the police and fire forces of the Panama Canal incident to their special training in the United States; transportation, including insurance, of public funds and securities between the United States and the Canal Zone; purchase, construction, repair, replacement, alteration, or enlargement of buildings, structures, equipment, and other improvements; and for such other expenses not in the United States as the Governor of the Panama Canal may deem necessary best to promote the maintenance and operation, sanitation, and civil government of the Panama Canal, and construction of additional facilities, all to be expended under the direction of the Governor of the Panama Canal and accounted for as follows:

For maintenance and operation of the Panama Canal: Salary of the Governor, $10,000; contingencies of the Governor, to be expended in his discretion, not exceeding $3,000; purchase, inspection, delivery, handling, and storing of materials, supplies, and equipment for issue to all departments of the Panama Canal, the Panama Railroad, other branches of the United States Government, and for authorized sales; payment in lump sums of not exceeding the amounts authorized by the Injury Compensation Act approved September 7, 1916 (5 U. S. C. 793), to alien cripples who are now a charge upon the Panama Canal by reason of injuries sustained while employed in the construction of the Panama Canal; and relief payments authorized by the Act approved July 8, 1937 (50 Stat. 475), $16,206,637, of which $1,332,200 shall be immediately available; for continuing the construction of special protective works, $30,828,000, of which $5,550,000 shall be immediately available; in all, $47,034,637, together with all moneys arising from the conduct of business operations authorized by the Panama Canal Act.

Construction of additional facilities—Panama Canal: For construction of additional facilities for the improvement and enlargement of the capacity of the Panama Canal, in accordance with the Act approved August 11, 1939 (33 Stat. 1409), including reimbursement to the appropriations “Maintenance and Operation, Panama Canal”, “Sanitation, Panama Canal”, and “Civil Government, Panama Canal”, in such amounts as the Governor of the Panama Canal shall from time to time determine to be additional costs incurred for the objects specified in said appropriations on account of the prosecution of the work; in all, $56,828,800.

For sanitation, quarantine, hospitals, and medical aid and support of the insane and of lepers and aid and support of indigent persons legally within the Canal Zone, including expenses of their deportation when practicable, the purchase of artificial limbs or other appliances for persons who were injured in the service of the Isthmian Canal
Commission or the Panama Canal prior to September 7, 1916, additional compensation to any officer of the United States Public Health Service detailed with the Panama Canal as chief quarantine officer, and payments of not to exceed $50 in any one case to persons within the Government service who shall furnish blood from their veins for transfusion to the veins of patients in Panama Canal hospitals: Provided, That expenditures heretofore made to any person within the Government service for blood furnished to patients in Panama Canal hospitals are hereby validated, $2,157,000, of which $611,000 shall be immediately available.

For civil government of the Panama Canal and Canal Zone, including gratuities and necessary clothing for indigent discharged prisoners, $1,498,373.

Total, Panama Canal, $107,516,810, to be available until expended, of which $7,493,200 shall be immediately available.

In addition to the foregoing sums there is appropriated for the fiscal year 1943 for expenditures and reinvestment under the several heads of appropriation aforesaid, without being covered into the Treasury of the United States, and to remain available until expended, all moneys received by the Panama Canal during the fiscal year 1943 and prior fiscal years (exclusive of net profits for such prior fiscal years) from services rendered or materials and supplies furnished to the United States, the Panama Railroad Company, the Canal Zone government, or to their employees, respectively, or to the Panama Government, from hotel and hospital supplies and services; from rentals, wharfage, and like service; from labor, materials, and supplies and other services furnished to vessels other than those passing through the Canal, and to others unable to obtain the same elsewhere; from the sale of scrap and other byproducts of manufacturing and shop operations; from the sale of obsolete and unserviceable materials, supplies, and equipment purchased or acquired for the operation, maintenance, protection, sanitation, and government of the Canal and Canal Zone; and any net profits accruing from such business to the Panama Canal shall annually be covered into the Treasury of the United States.

There is also appropriated for the fiscal year 1943 for the operation, maintenance, and extension of waterworks, sewers, and pavements in the cities of Panama and Colon, to remain available until expended, the necessary portions of such sums as shall be paid during that fiscal year as water rentals or directly by the Government of Panama for such expenses.

Sec. 2. No part of any appropriation contained in this Act shall be used directly or indirectly, except for temporary employment in case of emergency, for the payment of any civilian for services rendered by him on the Canal Zone while occupying a skilled, technical, clerical, administrative, executive, or supervisory position unless such person is a citizen of the United States of America or of the Republic of Panama: Provided, however, (1) That, notwithstanding the provision in the Act approved August 11, 1939 (53 Stat. 1409), limiting employment in the above-mentioned positions to citizens of the United States from and after the date of the approval of said Act, citizens of Panama may be employed in such positions; (2) that at no time shall the number of Panamanian citizens employed in the above-mentioned positions exceed the number of citizens of the United States so employed, if United States citizens are available in continental United States or on the Canal Zone; (3) that nothing in this Act shall prohibit the continued employment of any person who shall have rendered fifteen or more years of faithful and honorable service on the Canal Zone; (4) that in the selection of personnel for skilled, technical, administrative, clerical, supervisory, or execu-
tive positions, the controlling factors in filling these positions shall be efficiency, experience, training, and education; (b) that all citizens of Panama and the United States rendering skilled, technical, clerical, administrative, executive, or supervisory service on the Canal Zone under the terms of this Act (a) shall normally be employed not more than forty hours per week, (b) may receive as compensation equal rates of pay based upon rates paid for similar employment in continental United States plus 25 per centum; (c) this entire section shall apply only to persons employed in skilled, technical, clerical, administrative, executive, or supervisory positions on the Canal Zone directly or indirectly by any branch of the United States Government or by any corporation or company whose stock is owned wholly or in part by the United States Government: Provided further, That the President may suspend from time to time in whole or in part compliance with this section in time of war or national emergency if he should deem such course to be in the public interest.

Sec. 3. No part of any appropriation contained in this Act or authorized hereby to be expended shall be used to pay the compensation of any officer or employee of the Government of the United States, or of any agency the majority of the stock of which is owned by the Government of the United States, whose post of duty is in continental United States unless such person is a citizen of the United States, or a person in the service of the United States on the date of the approval of this Act who being eligible for citizenship had theretofore filed a declaration of intention to become a citizen or who owes allegiance to the United States. This section shall not apply to citizens of the Commonwealth of the Philippines.

Sec. 4. No part of any appropriation contained in this Act shall be used to pay the salary or wages of any person who advocates, or who is a member of an organization that advocates, the overthrow of the Government of the United States by force or violence: Provided further, That any person who advocates, or who is a member of an organization that advocates, the overthrow of the Government of the United States by force or violence and accepts employment the salary or wages for which are paid from any appropriation in this Act shall be guilty of a felony and, upon conviction, shall be fined not more than $1,000 or imprisoned for not more than one year, or both: Provided further, That the above penalty clause shall be in addition to, and not in substitution for, any other provisions of existing law.

Sec. 5. The Governor of the Panama Canal is hereby authorized to employ by contract or otherwise without reference to section 3709, Revised Statutes, and at such rates (not to exceed $50 per day for individuals) as he may determine, the services of architects, engineers, and other technical and professional personnel, or firms, or corporations thereof, as may be necessary.

Sec. 6. No part of any money appropriated by this Act or any other Act, except the appropriation "Contingent expenses, Executive Office", and Acts making appropriations for the Military and Naval Establishments, shall be used for the purchase or exchange of any motor-propelled passenger-carrying vehicle without the specific approval of the Secretary of War.

Sec. 7. This Act may be cited as the "War Department Civil Appropriation Act, 1943".

Approved, April 28, 1942.

48 Stat. 971—43—pt. 1—15
AN ACT

April 28, 1942

[Public Law 68681]


Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the following sums are appropriated, out of any money in the Treasury not otherwise appropriated, for the national defense for the fiscal year ending June 30, 1942, and for other purposes, namely:

TITLE I—WAR DEPARTMENT

For additional amounts for appropriations for the Military Establishment, fiscal year 1942, which, together with the unexpended balances remaining under all appropriations for the Military Establishment for the fiscal years 1940 and 1941, shall be supplemental to, merged with, and become a part of, the appropriations under the respective heads in the Military Appropriation Act, 1942, as amended by Acts supplemental thereto, including the objects and subject to the limitations and conditions specified under said heads, respectively, in those Acts, except as otherwise provided herein; and such appropriations heretofore and herein made shall remain available until June 30, 1943, for the purposes of such appropriations and for carrying out the provisions of Executive Order Numbered 9112 of March 26, 1942, including obligations chargeable against appropriations for the Military Establishment for the respective purposes of said appropriations for the fiscal years 1940 and 1941, as follows:

MILITARY ACTIVITIES

CONTINGENCIES OF THE ARMY

For contingencies of the Army, including necessary personal services and the purchase of lawbooks, professional books of reference and subscriptions to newspapers and periodicals, and such other expenses as may be necessary, and payments from this appropriation may, in the discretion of the Secretary of War, be made on his certificate that the expenditures were necessary for confidential military purposes, $1,578,180.

FINANCE DEPARTMENT

FINANCE SERVICE, ARMY

Pay of the Army: For pay of the Army of the United States, including the pay of members of the Army Specialist Corps appointed subject to the approval of the War Department Personnel Board, $327,331,562: Provided, That members of such corps who are assigned to the supply services of the Army may be paid from the appropriations for the work upon which they are engaged: Provided further, That no part of this appropriation shall be available to pay the salary of any member of such corps at a rate in excess of $4,500 per annum unless such member is appointed by the President, by and with the advice and consent of the Senate.

Travel of the Army: For travel of the Army, including authorized transportation of persons discharged for fraudulent enlistment, and including rental of camp sites and the local procurement of communication service, fuel and water, and other necessary supplies and services incident to troop movements, $92,200,000: Provided, That from the date of the approval of this Act to June 30, 1943, the Secretary
of War, in prescribing per diem rates of allowance, not exceeding $6, in lieu of subsistence, for officers and warrant officers of the Army of the United States traveling on official business and away from their designated posts of duty, pursuant to the first paragraph of section 12 of the Act approved June 10, 1922 (42 Stat. 631), as amended, is hereby authorized to prescribe such per diem rates of allowance, whether or not orders are given to such officers for travel to be performed repeatedly between two or more places in the same vicinity, and without regard to the length of time away from their designated posts of duty under such orders: Provided further, That until June 30, 1943, the dependents and household effects of such military and civilian personnel in and under the Military Establishment on duty at stations outside the continental limits of the United States or in Alaska, as may be determined upon by the Secretary of War, may, prior to the issuance of orders for the relief of such personnel from their stations, be moved (including packing and unpacking of household effects) to such locations as may be selected by the Secretary of War, by the use of either Government or commercial means of transportation, and later from such locations to the duty stations to which such personnel may be ordered, and current appropriations of the Military Establishment available for travel and transportation may be used for this purpose, the decision of the Secretary of War to be final as to the dependency of any individual sought to be affected by this provision except as to travel hereafter performed subsequent to arrival in the United States; and movements of this character heretofore effected and payments made or to be made therefor are validated.

Apprehension of deserters: Funds appropriated under this title may be used to pay donations of not to exceed $10 each to persons discharged for fraudulent enlistment as authorized by law.

Finance Service: For Finance Service, $2,165,000.

In all, $421,696,562:

Provided, That all funds heretofore and herein appropriated for the fiscal year 1942, under the titles "Pay of the Army", "Travel of the Army", "Expenses of courts martial", "Apprehension of deserters, and so forth", "Finance Service", "Claims for damages to and loss of private property", and "Claims of officers, enlisted men, and nurses of the Army for destruction of private property" shall be disbursed and accounted for as one fund under the appropriation title "Finance Service, Army".

QUARTERMASTER CORPS

QUARTERMASTER SERVICE, ARMY

Subsistence of the Army: For subsistence of the Army, $323,006,000.

Regular supplies of the Army: For regular supplies of the Army, including warehouse and fuel-handling equipment, $80,481,000.

Clothing and equipage: For clothing and equipage, $62,804,277.

Incidental expenses of the Army: For incidental expenses of the Army, including supplies, services, and other expenses essential in conducting instruction of the Army in tank-destroyer activities, $88,807,000.

Army transportation: For Army transportation, $777,912,000, which shall be available for the direct charter of vessels in emergency situations.

Welfare of enlisted men: For welfare of enlisted men, $5,715,000.

In all, $1,333,725,277.
SIGNAL CORPS

SIGNAL SERVICE OF THE ARMY
For Signal Service of the Army, $748,149,000.

AIR CORPS

AIR CORPS, ARMY
For Air Corps, Army, $8,515,861,251.

MEDICAL DEPARTMENT

ARMY

MEDICAL AND HOSPITAL DEPARTMENT
For Medical and Hospital Department, Army, including hospital care of Canal Zone garrisons, and for necessary medical care and treatment in private hospitals of military personnel whether on duty or on furlough or leave of absence except when elective medical treatment has been obtained by military personnel in civilian hospitals or from civilian physicians or dentists, $151,240,000.

CORPS OF ENGINEERS

ENGINEER SERVICE, ARMY

ORDNANCE DEPARTMENT

ORDNANCE SERVICE AND SUPPLIES, ARMY
For ordnance service and supplies, Army, $543,721,283.

REPAIRS OF ARSENALS
For repairs of arsenals, Army, $4,500,000. In all, $548,221,283.

CHEMICAL WARFARE SERVICE
For Chemical Warfare Service, Army, $367,366,311.

SPECIAL SERVICE SCHOOLS
Infantry School: For Infantry School, Fort Benning, Georgia, $97,389. Cavalry activities: For instruction in Cavalry activities, $3,200. Field Artillery activities: For instruction in Field Artillery activities, $63,786. Coast Artillery activities: For instruction in Coast Artillery activities, including antiaircraft and barrage balloon activities, $1,625.
In all, $166,000. Provided, That all funds heretofore and herein appropriated for the fiscal year 1942 under the titles "Infantry School, Fort Benning, Georgia", "Instruction in Cavalry activities", "Instruction in Field Artillery activities", and "Coast Artillery School, Fort Monroe, Virginia", shall be disbursed and accounted for as one fund under the title "Special service schools".

**ARMORED FORCE**

**INSTRUCTION IN ARMORED FORCE ACTIVITIES**

For instruction in Armored Force activities, $152,016.

**UNITED STATES MILITARY ACADEMY**

Maintenance and operation, United States Military Academy, $357,580.

**GENERAL PROVISIONS**

SEC. 101. Limitations on appropriations heretofore and herein enacted and available for obligation during the fiscal years 1942 and 1943, which prohibit the payment of persons who are not citizens of the United States, shall not apply to military personnel.

SEC. 102. Under appropriations available to the Military Establishment, the Secretary of War is authorized to effect appointments of employees in the United States, or to effect the transfer of employees in the Federal service in the United States, for duty at any point outside the continental limits of the United States or in Alaska at which it may be found necessary to assign such civilian employees, and to pay the costs of transportation of such employees from place of engagement in the United States, or from present post of duty in the United States, in the case of those employees already in the service of the United States, to the post of duty outside the United States or in Alaska, and return upon completion of assignment or after such period of service as may be prescribed by the head of the Department; to provide for the shipment of personal effects of persons so appointed or transferred from place of engagement or from present post of duty in the United States to the post of duty outside the continental United States or in Alaska.

SEC. 103. Whenever the President deems it to be in the interest of national defense, he may authorize the Secretary of War to sell, transfer title to, exchange, lease, lend, or otherwise dispose of, to the government of any country whose defense the President deems vital to the defense of the United States, any defense articles procured from funds appropriated in this title, in accordance with the provisions of the Act of March 11, 1941 (Public Law 11): Provided, That the total value of articles disposed of under this authority shall not exceed $2,220,000,000: Provided further, That the term "defense article" as used herein shall be deemed to include defense information and services, and the expenses in connection with the procurement or supplying of defense articles, information, and services.

SEC. 104. This title may be cited as "Title VI, Military Appropriation Act, 1942".

**TITLE II—NAVY DEPARTMENT**

For additional amounts for appropriations for the Navy Department and the naval service, fiscal year 1942, to be supplemental and additional to the appropriations and funds in the Naval Appropria-
tion Act for the fiscal year 1942, including the objects and subject to the limitations and conditions specified under the respective headings and subject to the provisions under the heading “General Provisions” contained in said Act, except as otherwise provided herein, as follows:

NAVAL ESTABLISHMENT

OFFICE OF THE SECRETARY

MISCELLANEOUS EXPENSES

The provisions under this heading in the Naval Appropriation Act, 1942, as amended, and in the Naval Appropriation Act, 1943, limiting the number of civilian officers and employees who may be employed in the Navy Department proper, at Washington, are hereby amended, respectively, by increasing such number to twenty thousand, and the Secretary of the Navy is authorized to employ one additional employee at a per annum salary rate in excess of $5,000, but not in excess of the appropriate rate established in accordance with the Classification Act of 1923, as amended: Provided, That section 304 of the Second Deficiency Appropriation Act, 1941, shall not apply to citizens of the Commonwealth of the Philippines from and including the date of approval of such Act, and the Secretary of the Navy is authorized to make payments for services rendered by such citizens during the fiscal year 1942 out of the applicable appropriations.

CONTINGENT, NAVY

Contingent, Navy, $130,000.

NAVAL PRISON FARMS AND PRISON PERSONNEL

Naval Prison Farms and Prison Personnel, without regard to the existing expenditure limitation, $8,000.

BUREAU OF NAVIGATION

TRAINING, EDUCATION, AND WELFARE, NAVY

Funds appropriated under the heading “Welfare and recreation” shall be available for the hire and use of buildings, grounds, services, facilities, and subsistence for rehabilitation and recuperation of naval personnel returned from war service at sea or on shore beyond the continental limits of the United States, including Alaska, the Canal Zone, and insular possessions.

BUREAU OF SHIPS

MAINTENANCE, BUREAU OF SHIPS

Maintenance, Bureau of Ships: The appropriations under this head for the fiscal years 1942 and 1943 shall be available for repairs, conversions, and restorations on nonnaval vessels operated for naval requirements; and for the accomplishment of the purposes authorized by Public Law 280, approved October 24, 1941, amended by Public Law 446, approved February 10, 1942.

BUREAU OF ORDNANCE

ORDNANCE AND ORDNANCE STORES, NAVY

Ordnance and ordnance stores, Navy, $183,692,000.
PAY, SUBSISTENCE, AND TRANSPORTATION OF NAVAL PERSONNEL

The number of officers above the rank of captain, who may receive flight pay during the fiscal year 1942, is increased from nine to twenty-three: Provided, That flight orders and the right to flight pay as to those officers above the rank of captain not now entitled to flight pay shall be subject to the conditions prescribed in the Naval Appropriation Act, 1943.

BUREAU OF YARDS AND DOCKS

Maintenance, Bureau of Yards and Docks, $9,000,000.

Public Works, Bureau of Yards and Docks: For public works and public utilities, Bureau of Yards and Docks, including the acquisition of necessary land, $800,000,000, which, together with the unexpended balances of appropriations heretofore made under this head, shall be finally accounted for as one fund, which fund shall be available for continuing or completing the construction of any project heretofore authorized or undertaken thereunder, for acquisition or construction of temporary or emergency buildings and facilities at localities within or without the United States, needed by the Navy and specifically approved by the Secretary of the Navy, including collateral public works items and other expenses: Provided, That contracts for work under this appropriation may be entered into without regard to the provisions of section 3709, Revised Statutes: Provided further, That the approximate cost of classes of projects under such sum of $800,000,000 shall be as follows: Fleet facilities, $4,000,000; aviation facilities, $168,750,000; lighter-than-air program, $25,000,000; storage facilities, $119,000,000; liquid fuel storage, $100,000,000; Marine Corps training facilities, $20,000,000; ordnance storage facilities, $150,000,000; personnel training and housing facilities, $100,000,000; hospital and dispensary facilities, $40,500,000; shore radio facilities, $11,000,000; Naval Research Laboratory, $720,000; miscellaneous structures, $25,000,000; floating drydock program, $36,000,000: Provided further, That the approximate cost indicated for each such class may, in the discretion of the Secretary of the Navy, be varied upward or downward but the total cost shall not exceed $800,000,000.

No part of the appropriations in this Act under the Navy Department shall be expended for a permanent type of construction at any shore establishment of any character acquired subsequently to the calendar year 1938, unless such establishment shall be designated by the Secretary of the Navy as a permanent establishment, and, in that event, a permanent type of construction shall be used only to meet such permanent requirements as the Secretary of the Navy may approve: Provided, That nothing herein shall prevent construction of a type sufficiently substantial for the use intended nor apply to construction projects now under contract or in progress: Provided further, That no part of such appropriations may be obligated for the construction of quarters, including heating and plumbing apparatus, wiring and fixtures, for greater amounts per unit than follow:

Permanent construction:
- For commissioned officer, $10,000.
- For commissioned warrant or warrant officer, $7,500.
- For enlisted man, $6,000.

Temporary construction:
- For commissioned officer, $7,500.
- For commissioned warrant or warrant officer, $5,000.
- For enlisted man, $3,500.
The fixed fee to be paid the contractor as a result of any contract hereafter entered into under this appropriation shall not exceed 6 per centum of the estimated cost of the contract, exclusive of the fee, as determined by the Secretary of the Navy.

BUREAU OF AERONAUTICS

AVIATION, NAVY

Aviation, Navy, including not to exceed $220,000,000 for expansion of and facilities in public or private plants and for expediting the production of naval aircraft, equipment, parts and accessories, $464,827,500: Provided, That the funds appropriated under this head for the fiscal years 1942 and 1943 shall be available for outfits for aviation messes at air stations or elsewhere.

MARINE CORPS

PAY, MARINE CORPS

Pay of enlisted men, active list, $4,756,000.

GENERAL EXPENSES, MARINE CORPS

For provisions, subsistence, and so forth, $5,495,000; For transportation of troops, and so forth, $2,220,000; For miscellaneous supplies and expenses, $1,680,000; In all, to be accounted for as one fund, $9,395,000: Provided, That the appropriations under this heading for the fiscal years 1942 and 1943 shall be available for the purchase of civilian clothing, including an overcoat when necessary, the cost of all not to exceed $25 per man, to be issued when necessary to Marines given discharges for bad conduct, undesirability, unfitness, or inaptitude.

INCREASE AND REPLACEMENT OF NAVAL VESSELS

Armor, armament, and ammunition: The Secretary of the Navy is hereby authorized to enter into contracts, in addition to existing appropriations therefor, for tools, equipment, and facilities in and land for public and private plants for the manufacture or production of ordnance material, munitions, and armor, and for the protection of private plants, in an amount of $100,000,000, the total amount authorized in this and prior Acts for such purposes being $595,000,000.

REPAIR FACILITIES, NAVY

Repair facilities, Navy: The Secretary of the Navy is hereby authorized to enter into contracts, in addition to existing appropriations, therefor, for repair facilities in the amount of $25,000,000.

COAST GUARD

General expenses, Coast Guard, $1,543,000: Provided, That existing limitations upon amounts that may be used by the Coast Guard during the fiscal years 1942 and 1943 for purchase, exchange, maintenance, operation, and repair of motor-propelled passenger-carrying vehicles are hereby suspended.

Construction of vessels and shore facilities, Coast Guard, including rental of shore facilities for temporary use, $21,400,000.

Maritime training fund, Coast Guard: For the purchase of training ships for merchant marine personnel, $5,000,000.
Appropriations under the Coast Guard for the fiscal years 1942 and 1943 shall be available for the purchase of civilian clothing, including an overcoat when necessary, the cost of all not to exceed $25 per man, to be issued when necessary to members of the Coast Guard given discharges for bad conduct, undesirability, unfitness, or inaptitude.

**NAVAL EMERGENCY FUND**

Naval emergency fund, including naval objects and purposes other than personal services, whether or not provided for under other naval appropriations, which the Secretary of the Navy may deem essential to the war effort, to remain available until June 30, 1943. $10,000,000.

**GENERAL PROVISIONS**

Sec. 201. Whenever the President deems it to be in the interest of national defense he may authorize the Secretary of the Navy to sell, transfer title to, exchange, lease, lend, or otherwise dispose of, to the government of any country whose defense the President deems vital to the defense of the United States, any defense articles procured from funds appropriated in this title, in accordance with the provisions of the Act of March 11, 1941 (Public Law 11): Provided, That the total value of articles disposed of under this authority shall not exceed $18,000,000: Provided further, That the term “defense article” as used herein shall be deemed to include defense information and services, and the expenses in connection with the procurement or supplying of defense articles, information, and services: Provided further, That the limitation of $2,500,000,000 established in section 301 of the Act of February 7, 1942 (Public Law 441), shall apply to all appropriations made to the Navy Department since March 11, 1941.

Sec. 202. The appropriations of the Navy Department for the fiscal years 1942 and 1943 shall be available to carry out the provisions of Executive Order Numbered 9112 of March 26, 1942.

Sec. 203. This title may be cited as “Title VII, Naval Appropriation Act, 1942”.

**TITLE III—GENERAL APPROPRIATIONS**

**LEGISLATIVE**

**SENATE**

The unobligated balance of the appropriation for expenses of inquiries and investigations ordered by the Senate, contingent fund of the Senate, for the fiscal year 1942, is reappropriated and made available for the fiscal year 1943.

The unobligated balance of the appropriation for folding speeches and pamphlets at a rate not exceeding $1 per thousand, contingent fund of the Senate, for the fiscal year 1942, is reappropriated and made available for the fiscal year 1943.

**HOUSE OF REPRESENTATIVES**

Contingent expenses: The appropriations for the fiscal years 1942 and 1943 for folding speeches and pamphlets shall also be available, in addition to the rate of compensation specified therein, for employment of personnel at a rate not to exceed $4 per day per person; and as to such appropriation for the fiscal year 1942, such latter rate shall be effective March 23, 1942.
Capitol Power Plant: For an additional amount for lighting, heating, and power for the Capitol; Senate and House Office Buildings, Supreme Court Building, Congressional Library Buildings, and so forth, including the objects specified under this head in the Legislative Branch Appropriation Act, 1942, $56,947.

Preparation of Rules for Civil Procedure: For all expenses of the Supreme Court of the United States to provide for expenses of the committee designated by the Court as a continuing advisory committee to advise the Court with respect to proposed amendments or additions to the rules of Civil Procedure for the District Courts of the United States pursuant to the Act entitled “An Act to give the Supreme Court of the United States authority to make and publish Rules in Actions at Law”, approved June 19, 1934, including personal services in the District of Columbia and elsewhere and printing and binding, to be expended as the Chief Justice in his discretion may direct, including such per diem allowances in lieu of actual expenses for subsistence at rates to be fixed by him not to exceed $10 per day, fiscal years 1942 and 1943, $15,800.

The salary of the Assistant Director of the Bureau of the Budget shall be at the rate of $10,000 per annum after the date of the enactment of this Act.

The appropriation made by paragraph “(1)” under the heading “Education and training, defense workers (national defense)” in the Federal Security Agency Appropriation Act, 1942, shall also be available for the cost of vocational courses (either by classes or by individuals) of less than college grade in private vocational schools (regardless of tax liability) and in other private facilities where equipment for training is available.
specified under this heading in the Federal Security Agency Appropriation Act, 1942, $30,000,000.

Grants to States for unemployment compensation administration: For an additional amount, fiscal year 1942, for unemployment compensation administration, including grants to States, $10,000,000, which, together with the appropriation under this heading in the Federal Security Agency Appropriation Act, 1942, shall be available, in addition to the objects specified under said heading, for the administration by the Social Security Board of public employment offices in the various States, including printing and binding and the transfer of household goods and effects, as provided in the Act of October 10, 1940: Provided, That the Federal Security Administrator may delegate to such officers or employees as he may designate for the purpose all authority in connection with the transfer of personnel and household goods and effects from one official station to another.

PUBLIC HEALTH SERVICE

Pay of personnel and maintenance of hospitals: For an additional amount, fiscal year 1942, for pay of personnel and maintenance of hospitals, including the objects and subject to the limitations specified under this head in the Federal Security Agency Appropriation Act, 1942, $453,000.

SAINT ELIZABETHS HOSPITAL

Continuous-treatment buildings: For an additional amount for the completion of construction and equipment, in the grounds of the hospital, of two continuous-treatment buildings, $200,000, to remain available until completion of said work.

FEDERAL WORKS AGENCY

National Bureau of Standards, additional facilities, Washington, District of Columbia: For the construction of a service building and a second story on the existing radio laboratory building on the grounds of the National Bureau of Standards, Washington, District of Columbia, including all administrative expenses in connection therewith, $280,000.

Emergency safeguarding of public buildings and property: To enable the Public Buildings Administration, independently or in cooperation with other agencies of the Government, without regard to sections 3709 and 355 of the Revised Statutes and section 322 of the Act of June 30, 1932, to provide for the emergency safeguarding from subversive hostile acts and overt acts of aggression or depredation of the following: (1) Federal buildings and leased quarters wholly occupied by the Government, regardless of location, jurisdiction, and control (except those under the control of the War and Navy Departments); (2) administrative buildings of the government of the District of Columbia; (3) utilities, not otherwise protected, that are necessary for the operation of such buildings; and (4) records, valuable materials, and other property of the United States, and all expenses incident to the foregoing including the construction or rental of buildings and other facilities for storage purposes within and outside the District of Columbia and the purchase or rental of land therefor, the remodeling of such buildings necessary for the protection of records, valuable materials, and other property, and the extension and protection, not otherwise provided, of Government-owned utilities, and for all expenses incident to the foregoing, including the purchase of materials, equipment, and apparatus, and repairs, construction or reconstruction of buildings damaged by such subversive or overt acts; personal services in the District of Columbia.
and elsewhere without regard to the civil-service or classification laws, $12,500,000, to remain available during the existence of the emergency declared by the President May 27, 1941, of which amount not exceeding $350,000 may be used for administrative expenses: Provided, That the cost-plus-a-percentage-of-cost system of contracting shall not be used, but this proviso shall not be construed to prevent the use of a cost-plus-a-fixed-fee form of contract: Provided further, That codes developed as guides for the accomplishment of the purposes hereof shall be subject to the approval of the Federal Works Administrator: Provided further, That activities with respect to subversive hostile acts shall be coordinated with the facility security program of the Office of Civilian Defense: Provided further, That so much of the foregoing appropriation (not to exceed $100,000) as may be needed for the Capitol Building and Grounds, Senate Office Building, House Office Buildings, Library of Congress Buildings, United States Botanic Garden Buildings, Capitol Power Plant, Legislative Garage, United States Supreme Court Building, and any other buildings for which the Architect of the Capitol is responsible for structural and mechanical care, shall be transferred on the books of the Treasury from time to time as may be agreed upon by the Architect of the Capitol and the Commissioner of Public Buildings, for direct expenditure by such Architect under the authority of this paragraph, and including professional and technical services without reference to section 35 of the Public Buildings Act of June 25, 1910, as amended.

Salaries and expenses, public buildings and grounds in the District of Columbia and adjacent area: For an additional amount for salaries and expenses, public buildings and grounds in the District of Columbia and adjacent area, fiscal year 1942, including the objects specified under this head in the Independent Offices Appropriation Act, 1942, $3,413,394: Provided, That the limitation upon the amount which may be expended for purchase, repair, and cleaning of uniforms for guards and elevator conductors for the fiscal year 1942 is hereby waived.

Salaries and expenses, public buildings and grounds outside the District of Columbia: For an additional amount for salaries and expenses, public buildings and grounds outside the District of Columbia, fiscal year 1942, including the objects specified under this head in the Independent Offices Appropriation Act, 1942, $278,627.

PUBLIC ROADS ADMINISTRATION

Access roads: Authority is hereby granted, in addition to the authority granted for the same purpose under this heading in the Third Supplemental National Defense Appropriation Act, 1942, to enter into contracts in the amount of $25,400,000 for the construction and improvement of access roads and for replacing existing highways and highway connections as described in and in accordance with section 6 of the Defense Highway Act of 1941 (Public Law 295), such authority to continue during the existence of the emergency declared by the President on May 27, 1941.

NATIONAL ADVISORY COMMITTEE FOR AERONAUTICS

For an additional amount for the fiscal year 1942, to remain available until expended, for continuing construction and equipment of the Aircraft Engine Research Laboratory at Cleveland, Ohio, $3,500,000: Provided, That the limitation of $13,300,000 upon the total cost of construction and equipment of said Aircraft Engine Research Laboratory is hereby increased to $18,171,000.
SELECTIVE SERVICE SYSTEM

For an additional amount for the operation and maintenance of the Selective Service System for the fiscal year 1942, including the objects specified for the appropriation under this head in the Independent Offices Appropriation Act, 1942, $3,770,000, which amount, together with the said appropriation and $3,500,000 of the unobligated balance of the appropriation under this head in the Third Supplemental National Defense Appropriation Act, 1941, shall be consolidated and constitute one fund: Provided, That from the date of the approval of this Act to June 30, 1943, the Director of Selective Service, in prescribing per diem rates of allowance, not exceeding $6, in lieu of subsistence for officers of the Army, Navy, and Marine Corps, and of the reserve components thereof, traveling on official business and away from their designated posts of duty, pursuant to the first paragraph of section 12 of the Act approved June 10, 1922 (42 Stat. 631), as amended, is hereby authorized to prescribe such per diem rates of allowance, whether or not orders are given to such officers for travel to be performed repeatedly between two or more places in the same vicinity, and without regard to the length of time away from their designated posts of duty under such orders.

VETERANS' ADMINISTRATION

Administration, medical, hospital, and domiciliary services: For an additional amount, fiscal year 1942, for all salaries and expenses of the Veterans' Administration, including the objects and subject to the limitations specified under this head in the Independent Offices Appropriation Act, 1942, $1,600,000.

Printing and binding: For an additional amount for printing and binding for the Veterans' Administration, fiscal year 1942, $70,000.

DISTRICT OF COLUMBIA

GENERAL EXPENSES

Department of insurance, salaries: For an additional amount for personal services, fiscal year 1942, $2,445.

Office of Administrator of Rent Control, salaries and expenses: For an additional amount for all expenses necessary in carrying out the provisions of the District of Columbia Emergency Rent Act, approved December 2, 1941, including personal services and printing and binding, fiscal year 1942, $5,400.

CONTINGENT AND MISCELLANEOUS EXPENSES

Contingent expenses: For an additional amount for general necessary expenses of District offices, fiscal year 1942, including the objects and subject to the conditions and limitations specified under this head in the District of Columbia Appropriation Act, 1942, $7,200.

Postage: For an additional amount for postage for strictly official mail matter, including the rental of postage-meter equipment, fiscal year 1942, $4,000.

Printing and binding: For an additional amount for printing and binding, fiscal year 1942, including the condition specified under this head in the District of Columbia Appropriation Act, 1942, $6,300.

COLLECTION AND DISPOSAL OF REFUSE

Street cleaning: For an additional amount for dust prevention, sweeping and cleaning streets, avenues, alleys, and suburban streets,
fiscal year 1942, including the objects and subject to the limitation specified under this head in the District of Columbia Appropriation Act, 1942, $20,000.

Collection and disposal of refuse, expenses: For an additional amount to enable the Commissioners to carry out the provisions of existing law governing the collection and disposal of garbage, and so forth, fiscal year 1942, including the objects and subject to the conditions specified under this head in the District of Columbia Appropriation Act, 1942, $40,000.

POLICEMEN AND FIREMEN’S RELIEF

For an additional amount for the fiscal year 1942 to pay the policemen and firemen’s relief and other allowances as authorized by law, $60,000.

PUBLIC SCHOOLS

Community Center Department: For an additional amount for all expenses necessary for the operation and maintenance of the Community Center Department, fiscal year 1942, including the objects and subject to the conditions specified in the appropriation under this head in the District of Columbia Appropriation Act, 1942, $15,000.

Buildings and grounds: For the completion of six unfinished classrooms at the Lafayette School, fiscal year 1942, to remain available during the fiscal year 1943, $45,000.

HEALTH DEPARTMENT

Inspections: For an additional amount for inspections, fiscal year 1942, including the objects and subject to the limitations specified under this head in the District of Columbia Appropriation Act, 1942, $15,000.

Tuberculosis sanatoria, expenses: For an additional amount for provisions, and so forth, fiscal year 1942, including the objects and subject to the limitations specified in the District of Columbia Appropriation Act, 1942, $40,000.

Repairs and improvements: For an additional amount for repairs and improvements to buildings and grounds, including roads and sidewalks, fiscal year 1942, $9,173.

Gallinger Municipal Hospital, expenses: For an additional amount for maintenance of the hospital, fiscal year 1942, including the objects and subject to the limitation specified under this head in the District of Columbia Appropriation Act, 1942, $73,700, and the amount specified for purchase (including exchange) of two motortrucks is increased to $2,400.

Repairs: For an additional amount for repairs and improvements to buildings and grounds, fiscal year 1942, $6,500.

COURTS

Municipal court: For an additional amount for contingent expenses, fiscal year 1942, including the objects specified under this head in the District of Columbia Appropriation Act, 1942, $840.

PUBLIC WELFARE

Jail: For an additional amount for maintenance and support of prisoners of the District of Columbia at the jail, fiscal year 1942, including the objects and subject to the limitations specified under this head in the District of Columbia Appropriation Act, 1942, $4,650.
Workhouse and reformatory, expenses: For an additional amount for maintenance, care, and support of inmates, fiscal year 1942, including the objects and subject to the limitations specified under this head in the District of Columbia Appropriation Act, 1942, $12,000.

District of Columbia Training School: For an additional amount for maintenance and other necessary expenses, fiscal year 1942, including the objects and subject to the limitation specified under this head in the District of Columbia Appropriation Act, 1942, $15,000.

Industrial Home School for Colored Children: For an additional amount for maintenance, fiscal year 1942, including the objects and subject to the limitation specified under this head in the District of Columbia Appropriation Act, 1942, $5,000.

MILITIA

For an additional amount for personal services and other expenses, fiscal year 1941, including the objects and subject to the limitations specified under this head in the District of Columbia Appropriation Act, 1941, $1,409.18.

DIVISION OF EXPENSES

The foregoing sums for the District of Columbia, unless otherwise therein specifically provided, shall be paid out of the revenues of the District of Columbia and the Treasury of the United States in the manner prescribed by the District of Columbia Appropriation Acts for the respective fiscal years for which such sums are provided.

DEPARTMENT OF AGRICULTURE

FOREST SERVICE

SALARIES AND EXPENSES

National forest protection and management: For an additional amount for national forest protection and management, to be used for the care of plantations and young growth, fiscal year 1942, $500,000, to remain available until June 30, 1943.

Forest-fire control, Department of Agriculture (emergency): For all necessary expenses to enable the Secretary of Agriculture, independently or in cooperation with the various States or other appropriate agencies or individuals, to intensify and augment forest-fire prevention and suppression measures in critical areas on Federal, State, county, municipal, or private lands, including the purchase (not to exceed $5,000), operation, and maintenance of passenger-carrying vehicles, and not to exceed $20,000 for personal services in the District of Columbia, fiscal year 1942, $5,000,000, to remain available until June 30, 1943: Provided, That there shall not be expended from this appropriation on non-Federal lands in any State any amount in excess of the amount made available by the State, or private agencies, or individuals for the purposes of this appropriation: Provided further, That sections 2 and 3 of the Department of Agriculture Appropriation Act, 1942, or similar provisions in this Act or in the Act making appropriations for said Department for the fiscal year 1943 shall not apply to persons employed hereunder for less than sixty days on sudden emergency work involving the loss of human life or destruction of property.
BUREAU OF ENTOMOLOGY AND PLANT QUARANTINE

Control of incipient and emergency outbreaks of insect pests and plant diseases: To enable the Secretary of Agriculture to carry out the provisions of and for expenditures authorized by the joint resolution approved May 9, 1938 (7 U. S. C. 148-148e), fiscal year 1942, $1,750,000, to remain available until June 30, 1943.

EMERGENCY RUBBER PROJECT

For all expenses necessary to enable the Secretary of Agriculture to carry into effect the provisions of the Act of March 5, 1942 (Public Law 473), and in accordance with the provisions thereof, including personal services in the District of Columbia and elsewhere (including alien labor); printing and binding without regard to section 11 of the Act of March 1, 1919 (44 U. S. C. 111); purchase of books of reference and periodicals; the purchase (not to exceed $13,000), operation, and maintenance of passenger-carrying vehicles; the exchange of passenger-carrying and other motor vehicles, tractors, and other equipment and parts or accessories thereof, in whole or in part payment for similar equipment; the erection of necessary buildings; the procurement of medical supplies and services for emergency use in the field; and the acceptance of donations of land and rubber-bearing plants, $4,200,000, to remain available until June 30, 1943: Provided, That any proceeds from the sales of guayule, rubber processed from guayule, or other rubber-bearing plants, or from other sales resulting from operations under such Act of March 5, 1942, shall be covered into the Treasury as "Miscellaneous receipts": Provided further, That the allocations of $884,000 and $750,000 for these purposes from the emergency fund for the President in the Independent Offices Appropriation Act, 1942, made by letter Numbered 42-75, dated February 6, 1942, and letter Numbered 42-89, dated March 10, 1942, respectively, shall be transferred to and made a part of this appropriation, and immediately thereafter an amount equal to such allocation shall be repaid to said Emergency Fund for the President (Public Law 473, Seventy-seventh Congress).

DEPARTMENT OF COMMERCE

BUREAU OF THE CENSUS

Expenses of the Sixteenth Census: For an additional amount for continuing the work of taking, compiling, and publishing the Sixteenth Census of the United States, fiscal year 1942, including the objects specified under this head in the Department of Commerce Appropriation Act, 1942, $500,000.

OFFICE OF ADMINISTRATOR OF CIVIL AERONAUTICS

Enforcement of safety regulations: For an additional amount, fiscal year 1942, for enforcement of safety regulations, including the objects specified under this head in the Department of Commerce Appropriation Act, 1942, $166,000.

Establishment of air-navigation facilities: For an additional amount, fiscal year 1942, for establishment of air-navigation facilities, including the objects specified under this head in the Department of Commerce Appropriation Act, 1942, $1,940,000: Provided, That this appropriation and the unobligated balances of the appropriations for this purpose contained in said Appropriation Act and in the First Supplemental National Defense Appropriation Act, 1942, shall continue available until June 30, 1943.
Maintenance and operation of air-navigation facilities: For an additional amount, fiscal year 1942, for maintenance and operation of air-navigation facilities, including the objects specified under this head in the Department of Commerce Appropriation Act, 1942, and including the training of employees to be assigned to the operation and maintenance of air-navigation facilities, $823,720: Provided, That the limitation on the amount which may be expended for airport traffic control contained in the First Supplemental National Defense Appropriation Act, 1942, is hereby removed.

Development of landing areas: The unexpended balances of the appropriations under this head made by the First Supplemental Civil Functions Appropriation Act, 1941, the Department of Commerce Appropriation Act, 1942, the First Supplemental National Defense Appropriation Act, 1942, and the Third Supplemental National Defense Appropriation Act, 1942, are hereby consolidated, to be accounted for as one fund, which shall be available until June 30, 1943, for the construction, improvement, and repair of public airports and other public landing areas as authorized in said Acts and for necessary administrative expenses incident thereto, subject to the limitations in said Acts, including engineering services and supervision of construction: Provided, That this appropriation shall be available for transfer to other Federal agencies to carry out the purposes hereof as specified under this head in the Department of Commerce Appropriation Act, 1942.

COAST AND GEODETIC SURVEY

Amounts appropriated for "Magnetic and seismological work" and "Office force", Coast and Geodetic Survey, in the Department of Commerce Appropriation Act, 1941, are hereby increased by $380 and $830, respectively, by transfer from the appropriation contained in said Act for "Field expenses, coastal surveys", Coast and Geodetic Survey.

DEPARTMENT OF THE INTERIOR

OFFICE OF THE SECRETARY

Fire protection of forests, forest industries, and strategic facilities (national defense): For all necessary expenses to enable the Department of the Interior independently or in cooperation with other appropriate agencies to initiate and intensify and augment forest fire prevention and suppression measures on critical forest, brush, and grass areas under the administration of the Department of the Interior, including not to exceed $8,000 for personal services in the District of Columbia; purchase (not to exceed $8,000), maintenance, operation, and repair of passenger-carrying automobiles; hire, with or without personal services, of work animals and animal-drawn and motor-propelled vehicles and equipment; and purchase in the District of Columbia or elsewhere of other items otherwise properly chargeable to the appropriation "Contingent expenses, Department of the Interior", fiscal year 1942, $812,000, to remain available until June 30, 1943: Provided, That for sudden emergency work involving the loss of human life or the destruction of property, persons may be employed for periods of less than sixty days and be paid salaries or wages from this appropriation without the necessity of inquiring into their citizenship or membership in any organization.

Protection of mineral resources and facilities, including petroleum (national defense): For all necessary expenses to enable the Department of the Interior independently or in cooperation with other appropriate agencies, public or private, to initiate and intensify and
augment measures to prevent subversive activities from interfering with the extraction and processing of minerals and petroleum, including not to exceed $50,000 for personal services in the District of Columbia; purchase (not to exceed $50,000), maintenance, operation, and repair of passenger-carrying automobiles; traveling expenses, including expenses of attendance at meetings of members of societies or associations concerned with the furtherance of the purposes hereof; hire, with or without personal services, of work animals and animal-drawn and motor-propelled vehicles and equipment; not to exceed $6,000 for printing and binding; purchase of special apparel and equipment for the protection of employees while engaged in their work; and purchase in the District of Columbia and elsewhere of other items otherwise properly chargeable to the appropriation “Contingent expenses, Department of the Interior”, fiscal year 1942, $800,000, to remain available until June 30, 1943.

GOVERNMENT IN THE TERRITORIES

Contingent expenses, Territory of Alaska: For an additional amount for incidental and contingent expenses of the offices of the Governor and the Secretary of the Territory, including the objects specified for the appropriation for this purpose in the Interior Department Appropriation Act, 1942, fiscal year 1942, $1,300, of which $525 shall be for clerk hire.

Defraying deficits in treasuries of municipal governments, Virgin Islands: For an additional amount, fiscal year 1942, for defraying the deficit in the treasury of the municipal government of Saint Croix because of the excess of current expenses over current revenues for the fiscal year 1942, $10,000.

DEPARTMENT OF JUSTICE

IMMIGRATION AND NATURALIZATION SERVICE

Salaries and expenses: For an additional amount for “Salaries and expenses, Immigration and Naturalization Service”, fiscal year 1942, including the objects specified under this heading in the Department of Justice Appropriation Act, 1942, $4,750,000, including alterations, improvements, and repairs to premises occupied for detention purposes without regard to section 322 of the Act of June 30, 1932 (40 U. S. C. 278a), when authorized or approved by the Attorney General, and for all necessary expenses incident to the maintenance, care, detention, surveillance, parole, and transportation of alien enemies, including transportation and other expenses in the return of such aliens to place of bona fide residence or to such other place as may be authorized by the Attorney General.

MISCELLANEOUS

Lands Division, salaries and expenses: For an additional amount for salaries and expenses, Lands Division, Department of Justice, fiscal year 1942, including the objects specified under this head in the Department of Justice Appropriation Act, 1942, $300,000.

Alien Enemy Control Unit, salaries and expenses: For salaries and expenses in connection with the registration and control of alien enemies in accordance with sections 4067-4070 of the Revised Statutes of the United States, as amended (50 U. S. C. 21-24), including personal services in the District of Columbia and elsewhere; traveling expenses; purchase, exchange, rental, and repair of typewriters and other labor-saving office appliances; printing and binding; and all
other contingent expenses in the District of Columbia and elsewhere, fiscal year 1942, $1,700,000, to remain available until June 30, 1943, of which not to exceed $200,000 may be expended for personal services without regard to the civil service and classification laws: Provided, That this appropriation shall be available for transfer to or reimbursement of other public agencies, Federal, State, or local, for assistance rendered hereunder: Provided further, That $925,000 of this appropriation shall be transferred to the emergency fund for the President created by the Independent Offices Appropriation Act, 1942, in reimbursement of said appropriation on account of the advance therefrom of a like sum for the purposes hereof.

DEPARTMENT OF LABOR
OFFICE OF THE SECRETARY

Commissioners of conciliation (national defense): For an additional amount for the fiscal year 1942 for “Commissioners of conciliation (national defense)”, including the objects specified under this heading in the Department of Labor Appropriation Act, 1942, $113,250.

Wage and Hour Division: Not to exceed $45,000 of the appropriation “Salaries, Wage and Hour Division, Department of Labor, 1942”, may be transferred to the appropriation “Miscellaneous expenses, Wage and Hour Division, Department of Labor, 1942”.

POST OFFICE DEPARTMENT
(OUT OF THE POSTAL REVENUES)

Contingent Expenses

Printing and binding: For an additional amount for printing and binding for the Post Office Department, fiscal year 1942, $235,000.

DEPARTMENT OF STATE

PASSPORT AGENCIES

For an additional amount for passport agencies, including the objects specified under this heading in the Department of State Appropriation Act, 1942, $7,000; and the limitation of $500 for travel expenses is hereby increased to $1,100.

AMBASSADORS AND MINISTERS

Salaries, ambassadors and ministers, 1942: The appropriation for salaries of ambassadors and ministers contained in the Department of State Appropriation Act, 1942, shall be available for salaries of Ambassadors Extraordinary and Plenipotentiary to Bolivia, Ecuador, and Paraguay, at the rate of $10,000 per annum each, and for the salary of an Envoy Extraordinary and Minister Plenipotentiary to New Zealand at the rate of $10,000 per annum.

TREASURY DEPARTMENT
OFFICE OF THE SECRETARY

Salaries and expenses, Foreign-owned property control: For an additional amount for salaries and expenses, foreign-owned property control, fiscal year 1941, including the objects specified under this heading in the Second Deficiency Appropriation Act, 1940, §30,412.
For an additional amount for salaries and expenses, foreign-owned property control, fiscal year 1942, including the objects specified under this heading in the Treasury Department Appropriation Act, 1942, $2,500,000.

**BUREAU OF ACCOUNTS**

Division of Disbursement: For an additional amount for the Division of Disbursement, fiscal year 1942, including the objects specified under this heading in the Treasury Department Appropriation Act, 1942, $200,000: Provided, That the responsibility and accountability of certifying officers under the Act of December 29, 1941 (Public Law 359), shall be deemed to include the correctness of the computations of certified vouchers and disbursing officers shall not be held accountable under section 1 of such Act for the correctness of such computations.

There may be transferred with the approval of the Director of the Bureau of the Budget, not to exceed $75,000 from the appropriation for administrative expenses of the Procurement Division, Treasury Department, contained in section 2 (a) of the Emergency Relief Appropriation Act, fiscal year 1942, to the appropriation for administrative expenses of the Division of Disbursement, contained in the same section of such Act.

**OFFICE OF TREASURER OF UNITED STATES**

Salaries: For an additional amount for salaries, Office of Treasurer of United States, fiscal year 1942, including the objects specified under this heading in the Treasury Department Appropriation Act, 1942, $100,000.

**TITLE IV—GENERAL PROVISIONS**

Sec. 401. The last proviso under the caption Military Posts in title IV, Military Appropriation Act, 1941 (Public, Numbered 800, Seventy-sixth Congress), is hereby repealed, and section 2 of the First Supplemental National Defense Appropriation Act, 1942, approved August 25, 1941 (Public Law 247, Seventy-seventh Congress), is hereby amended to read as follows:

"Sec. 2. It shall be the duty of the Secretary of War and the Secretary of the Navy, respectively, to file with the Congress, within sixty days after the end of each fiscal year, a complete list of all contracts in excess of $150,000, including contracts for the purchase of land, undertaken during such fiscal year for the expenditure of funds appropriated by this or any other Act, showing (1) a statement of the subject matter of each contract; (2) the names of the contractors; (3) the names of the persons who approved the specifications, consummated the making or concluded the negotiation of any such contract on behalf of the Government, and of all persons who participated in the negotiations on behalf of the contractor; (4) if any such contract was awarded without competitive bidding, a statement of the principal or controlling reason for the selection of the contractor; and (5) as to contracts for the purchase of land, also the location, area, intended use, the purchase price and assessed value thereof."

Sec. 402. No part of any appropriation contained in this Act shall be used to pay the salary or wages of any person who advocates, or who is a member of an organization that advocates, the overthrow of the Government of the United States by force or violence: Provided, That for the purposes hereof an affidavit shall be considered prima facie evidence that the person making the affidavit does not advocate, and is not a member of an organization that advocates, the
overthrow of the Government of the United States by force or violence; Provided further, That any person who advocates, or who is a member of an organization that advocates, the overthrow of the Government of the United States by force or violence and accepts employment the salary or wages for which are paid from any appropriation in this Act shall be guilty of a felony and, upon conviction, shall be fined not more than $1,000 or imprisoned for not more than one year, or both: Provided further, That the above penalty clause shall be in addition to, and not in substitution for, any other provisions of existing law.

SEC. 403. (a) For the purposes of this section, the term "Department" means the War Department, the Navy Department, and the Maritime Commission, respectively; in the case of the Maritime Commission, the term "Secretary" means the Chairman of such Commission; and the terms "renegotiate" and "renegotiation" include the refinancing by the Secretary of the Department of the contract price. For the purposes of subsections (d) and (e) of this section, the term "contract" includes a subcontract and the term "contractor" includes a subcontractor.

(b) The Secretary of each Department is authorized and directed to insert in any contract for an amount in excess of $100,000 hereafter made by such Department (1) a provision for the renegotiation of the contract price at a period or periods when, in the judgment of the Secretary, the profits can be determined with reasonable certainty; (2) a provision for the retention by the United States or the repayment to the United States of (A) any amount of the contract price which is found as a result of such renegotiation to represent excessive profits and (B) an amount of the contract price equal to the amount of the reduction in the contract price of any subcontract under such contract pursuant to the renegotiation of such subcontract as provided in clause (3) of this subsection; and (3) a provision requiring the contractor to insert in each subcontract for an amount in excess of $100,000 made by him under such contract (A) a provision for the renegotiation by such Secretary and the subcontractor of the contract price of the subcontract at a period or periods when, in the judgment of the Secretary, the profits can be determined with reasonable certainty, (B) a provision for the retention by the United States or the repayment to the United States of any amount of the contract price of the subcontract which is found as a result of such renegotiation, to represent excessive profits, and (C) a provision for relieving the contractor from any liability to the subcontractor on account of any amount so retained by or repaid to the United States.

(c) The Secretary of each Department is authorized and directed, whenever in his opinion excessive profits have been realized, or are likely to be realized, from any contract with such Department or from any subcontract thereunder, (1) to require the contractor or subcontractor to renegotiate the contract price, (2) to withhold from the contractor or subcontractor any amount of the contract price which is found as a result of such renegotiation to represent excessive profits, and (3) in case any amount of the contract price found as a result of such renegotiation to represent excessive profits shall have been paid to the contractor or subcontractor, to recover such amount from such contractor or subcontractor. Such contractor or subcontractor shall be deemed to be indebted to the United States for any amount which such Secretary is authorized to recover from such contractor or subcontractor under this subsection, and such Secretary may bring actions in the appropriate courts of the United States to recover such amount on behalf of the United States. All
Applicability.

Disallowances in renegotiation.

Powers conferred.

Ante, p. 185.

Determination of profits.

Statements from contractors.

Penalty.

Delegation of authority.

Post, p. 364.

Separability.

Duration.

amounts recovered under this subsection shall be covered into the Treasury as miscellaneous receipts. This subsection shall be applicable to all contracts and subcontracts hereafter made and to all contracts and subcontracts heretofore made, whether or not such contracts or subcontracts contain a renegotiation or recapture clause, provided that final payment pursuant to such contract or subcontract has not been made prior to the date of enactment of this Act.

(d) In renegotiating a contract price or determining excessive profits for the purposes of this section, the Secretaries of the respective Departments shall not make any allowance for any salaries, bonuses, or other compensation paid by a contractor to its officers or employees in excess of a reasonable amount, nor shall they make allowance for any excessive reserves set up by the contractor or for any costs incurred by the contractor which are excessive and unreasonable. For the purpose of ascertaining whether such unreasonable compensation has been or is being paid, or whether such excessive reserves have been or are being set up, or whether any excessive and unreasonable costs have been or are being incurred, each such Secretary shall have the same powers with respect to any such contractor that an agency designated by the President to exercise the powers conferred by title XIII of the Second War Powers Act, 1942, has with respect to any contractor to whom such title is applicable. In the interest of economy and the avoidance of duplication of inspection and audit, the services of the Bureau of Internal Revenue shall, upon request of each such Secretary and the approval of the Secretary of the Treasury, be made available to the extent determined by the Secretary of the Treasury for the purposes of making examinations and determinations with respect to profits under this section.

(e) In addition to the powers conferred by existing law, the Secretary of each Department shall have the right to demand of any contractor who holds contracts with respect to which the provisions of this section are applicable in an aggregate amount in excess of $100,000, statements of actual costs of production and such other financial statements, at such times and in such form and detail, as such Secretary may require. Any person who willfully fails or refuses to furnish any statement required of him under this subsection, or who knowingly furnishes any such statement containing information which is false or misleading in any material respect, shall, upon conviction thereof, be punished by a fine of not more than $10,000 or imprisonment for not more than two years, or both. The powers conferred by this subsection shall be exercised in the case of any contractor by the Secretary of the Department holding the largest amount of such contracts with such contractor, or by such Secretary as may be mutually agreed to by the Secretaries concerned.

(f) The authority and discretion herein conferred upon the Secretary of each Department, in accordance with regulations prescribed by the President for the protection of the interests of the Government, may be delegated, in whole or in part, by him to such individuals or agencies in such Department as he may designate, and he may authorize such individuals or agencies to make further delegations of such authority and discretion.

(g) If any provision of this section or the application thereof to any person or circumstance is held invalid, the remainder of the section and the application of such provision to other persons or circumstances shall not be affected thereby.

(h) This section shall remain in force during the continuance of the present war and for three years after the termination of the war, but no court proceedings brought under this section shall abate by reason of the termination of the provisions of this section.
Sec. 404. No part of any appropriation contained in this Act or authorized hereby to be expended (except as otherwise provided for herein) shall be used to pay the compensation of any officer or employee of the Government of the United States, whose post of duty is in continental United States unless such person is a citizen of the United States, or a person in the service of the United States on the date of the approval of this Act who being eligible for citizenship had theretofore filed a declaration of intention to become a citizen or who owes allegiance to the United States. This section shall not apply to citizens of the Commonwealth of the Philippines.

Sec. 405. Section 302 (c) of the Treasury and Post Office Departments Appropriation Act, 1942, and section 302 (c) of the Treasury and Post Office Departments Appropriation Act, 1943, are hereby repealed; and the limitation of $750 specified in section 302 (a) of each of such Acts and any similar limitation of the same or a lesser sum specified in any other appropriation Act for such fiscal years may be exceeded by such amount as the Secretary of War, in the case of the War Department, the Secretary of the Navy, in the case of the Navy Department, the Commissioners of the District of Columbia, in the case of the Government of the District of Columbia, and the Director of Procurement, in the case of other essential governmental needs, may determine necessary to obtain satisfactory motor-propelled passenger-carrying vehicles of the lightweight, low-priced class, but in no event shall the price so paid for any such vehicle exceed $925 free on board factory: Provided, That purchases of automobiles of the lightweight, low-priced class heretofore made by the War and Navy Departments at prices in excess of $750 each but not in excess of those permitted by this section are hereby validated.

Sec. 406. This Act may be cited as the “Sixth Supplemental National Defense Appropriation Act, 1942”.

Approved, April 28, 1942.
vately or publicly owned property as are certified by the Secretary of War or the Secretary of the Navy, or by such person or persons as he may designate, as covering premises for military, naval, or civilian purposes necessary for the prosecution of the war or vital in the national emergency.

Approved, April 28, 1942.

[CHAPTER 250]

AN ACT
To authorize the Secretary of the Navy to proceed with the construction of certain public works, and for other purposes.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the Secretary of the Navy is hereby authorized to establish or develop the following naval shore activities by the construction of such temporary or permanent public works as he may consider necessary, including buildings, facilities, accessories, and services, with which shall be included the authority to acquire the necessary land, with approximate costs as indicated: Fleet facilities, $4,000,000; aviation facilities, $168,780,000; lighter-than-air program, $25,000,000; storage facilities, $119,000,000; liquid fuel storage, $100,000,000; Marine Corps training facilities, $20,000,000; ordnance storage facilities, $150,000,000; personnel training and housing facilities, $100,000,000; hospital and dispensary facilities, $40,500,000; shore radio facilities, $11,000,000; Naval Research Laboratory, $720,000; miscellaneous structures, $25,000,000; floating drydock program, $36,000,000: Provided, That the approximate cost indicated for each of the classes of projects enumerated above may, in the discretion of the Secretary of the Navy, be varied upward or downward but the total cost shall not exceed $800,000,000: Provided further, That contracts for construction may be entered into without regard to the provisions of section 3709, Revised Statutes.

SEC. 2. There is hereby authorized to be appropriated, out of any money in the Treasury not otherwise appropriated, such sums as may be necessary to carry out the purposes of this Act.

Approved, April 28, 1942.

[CHAPTER 263]

AN ACT
To amend the Act entitled “An Act to require the registration of certain persons employed by agencies to disseminate propaganda in the United States, and for other purposes”, approved June 8, 1938, as amended.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the Act of June 8, 1938 (52 Stat. 631, U. S. C., title 22, sec. 233 (a) to sec. 233 (g)), entitled “An Act to require the registration of certain persons employed by agencies to disseminate propaganda in the United States, and for other purposes”, as amended, is hereby amended to read as follows:

"POLICY AND PURPOSE

"It is hereby declared to be the policy and purpose of this Act to protect the national defense, internal security, and foreign relations of the United States by requiring public disclosure by persons engaging in propaganda activities and other activities for or on behalf of foreign governments, foreign political parties, and other
foreign principals so that the Government and the people of the United States may be informed of the identity of such persons and may appraise their statements and actions in the light of their associations and activities.

"DEFINITIONS"

"SECTION 1. As used in and for the purposes of this Act—

(a) The term 'person' includes an individual, partnership, association, corporation, organization, or any other combination of individuals;

(b) The term 'foreign principal' includes—

(1) a government of a foreign country and a foreign political party;

(2) an individual affiliated or associated with, or supervised, directed, controlled, financed, or subsidized, in whole or in part, by any foreign principal defined in clause (1) of this section 1 (b);

(3) a person outside of the United States, unless it is established that such person is an individual and is a citizen of and domiciled within the United States or that such person is not an individual, is organized under or created by the laws of the United States or of any State or other place subject to the jurisdiction of the United States, and has its principal place of business within the United States. Nothing in this clause (3) shall limit the operation of clause (6) of this section 1 (b);

(4) a partnership, association, corporation, organization, or other combination of individuals organized under the laws of, or having its principal place of business in, a foreign country;

(5) a domestic partnership, association, corporation, organization, or other combination of individuals, subsidized directly or indirectly, in whole or in part, by any foreign principal defined in clause (1), (3), or (4) of this section 1 (b);

(c) Except as provided in section 1 (d) hereof, the term 'agent of a foreign principal' includes—

(1) any person who acts or agrees to act, within the United States, as, or who is or holds himself out to be, whether or not pursuant to contractual relationship, a public-relations counsel, publicity agent, information-service employee, servant, agent, representative, or attorney for a foreign principal;

(2) any person who within the United States collects information for or reports information to a foreign principal; who within the United States solicits or accepts compensation, contributions, or loans, directly or indirectly, from a foreign principal; who within the United States solicits, disburses, dispenses, or collects compensation, contributions, loans, money, or anything of value, directly or indirectly, for a foreign principal; who within the United States acts at the order, request, or under the direction, of a foreign principal;

(3) any person who assumes or purports to act within the United States as an agent of a foreign principal in any of the respects set forth in clauses (1) and (2) of this section 1 (c); and

(4) any person who is an officer or member of the active or reserve military, naval, or other armed forces of any foreign principal defined in clause (1) of section 1 (b) hereof, or who is an officer of or employed by any such foreign principal; and proof of any affiliation or employment, specified in this clause (4), of any person within a period of five years previous to the effective date of this Act shall create a rebuttable presumption that such person is an agent of a foreign principal;
"(d) The term 'agent of a foreign principal' does not include any news or press service or association organized under the laws of the United States or of any State or other place subject to the jurisdiction of the United States, or any newspaper, magazine, periodical, or other publication for which there is on file with the Postmaster General a sworn statement in compliance with section 2 of the Act of August 24, 1912 (37 Stat. 553), as amended, published in the United States, solely by virtue of any bona fide news or journalistic activities, including the solicitation or acceptance of advertisements, subscriptions, or other compensation therefor, so long as it is at least 80 per centum beneficially owned by, and its officers and directors, if any, are citizens of the United States, and such news or press service or association, newspaper, magazine, periodical, or other publication, is not owned, directed, supervised, controlled, subsidized, or financed, and none of its policies are determined by any foreign principal defined in clause (1), (2), or (4) of section 1 (b) hereof, or by any agent of a foreign principal required to register under this Act;

"(e) The term 'government of a foreign country' includes any person or group of persons exercising sovereign de facto or de jure political jurisdiction over any country, other than the United States, or over any part of such country, and includes any subdivision of any such group and any group or agency to which such sovereign de facto or de jure authority or functions are directly or indirectly delegated. Such term shall include any faction or body of insurgents within a country assuming to exercise governmental authority whether such faction or body of insurgents has or has not been recognized by the United States;

"(f) The term 'foreign political party' includes any organization or any other combination of individuals in a country other than the United States, or any unit or branch thereof, having for an aim or purpose, or which is engaged in any activity devoted in whole or in part to, the establishment, administration, control, or acquisition of administration or control, of a government of a foreign country or a subdivision thereof, or the furtherance or influencing of the political or public interests, policies, or relations of a government of a foreign country or a subdivision thereof;

"(g) The term 'public-relations counsel' includes any person who engages directly or indirectly in informing, advising, or in any way representing a principal in any matter pertaining to political or public interests, policies, or relations;

"(h) The term 'publicity agent' includes any person who engages directly or indirectly in the publication or dissemination of oral, visual, graphic, written, or pictorial information or matter of any kind, including publication by means of advertising, books, periodicals, newspapers, lectures, broadcasts, motion pictures, or otherwise;

"(i) The term 'information-service employee' includes any person who is engaged in furnishing, disseminating, or publishing accounts, descriptions, information, or data with respect to the political, industrial, employment, economic, social, cultural, or other benefits, advantages, facts, or conditions of any country other than the United States or of any government of a foreign country or of a foreign political party or of a partnership, association, corporation, organization, or other combination of individuals organized under the laws of, or having its principal place of business in, a foreign country;

"(j) The term 'political propaganda' includes any oral, visual, graphic, written, pictorial, or other communication or expression by any person (1) which is reasonably adapted to, or which the person
disseminating the same believes will, or which he intends to, prevail upon, indoctrinate, convert, induce, or in any other way influence a recipient or any section of the public within the United States with reference to the political or public interests, policies, or relations of a government of a foreign country or a foreign political party or with reference to the foreign policies of the United States or promote in the United States racial, religious, or social dissensions, or (2) which advocates, advises, instigates, or promotes any racial, social, political, or religious disorder, civil riot, or other conflict involving the use of force or violence in any other American republic or the overthrow of any government or political subdivision of any other American republic by any means involving the use of force or violence. As used in this section 1 (j) the term ‘disseminating’ includes transmitting or causing to be transmitted in the United States mails or by any means or instrumentality of interstate or foreign commerce or offering or causing to be offered in the United States mails;

(k) The term ‘registration statement’ means the registration statement required to be filed with the Attorney General under section 2 (a) hereof, and any supplements thereto required to be filed under section 2 (b) hereof, and includes all documents and papers required to be filed therewith or amendatory thereof or supplemental thereto, whether attached thereto or incorporated therein by reference;

(l) The term ‘American republic’ includes any of the states which were signatory to the Final Act of the Second Meeting of the Ministers of Foreign Affairs of the American Republics at Habana, Cuba, July 30, 1940;

(m) The term ‘United States’, when used in a geographical sense, includes the several States, the District of Columbia, the Territories, the Canal Zone, the insular possessions, including the Philippine Islands, and all other places now or hereafter subject to the civil or military jurisdiction of the United States;

(n) The term ‘prints’ means newspapers and periodicals, books, pamphlets, sheet music, visiting cards, address cards, printing proofs, engravings, photographs, pictures, drawings, plans, maps, patterns to be cut out, catalogs, prospectuses, advertisements, and printed, engraved, lithographed, or autographed notices of various kinds, and, in general, all impressions or reproductions obtained on paper or other material assimilable to paper, on parchment or on cardboard, by means of printing, engraving, lithography, autography, or any other easily recognizable mechanical process, with the exception of the copying press, stamps with movable or immovable type, and the typewriter.

REGISTRATION

SEC. 2. (a) No person shall act as an agent of a foreign principal unless he has filed with the Attorney General a true and complete registration statement and supplements thereto as required by this section 2 (a) and section 2 (b) hereof or unless he is exempt from registration under the provisions of this Act. Except as hereinafter provided, every person who is an agent of a foreign principal on the effective date of this Act shall, within ten days thereafter and every person who becomes an agent of a foreign principal after the effective date of this Act shall, within ten days thereafter, file with the Attorney General, in duplicate, a registration statement, under oath, on a form prescribed by the Attorney General, of which one copy shall be transmitted promptly by the Attorney General to the Secretary of State for such comment, if any, as the Secretary of State may desire to make from the point of view of the foreign relations of the United States. Failure of the Attorney General so to transmit such
copy shall not be a bar to prosecution under this Act. The registration statement shall include the following, which shall be regarded as material for the purposes of this Act:

1. Registrant’s name, principal business address, and all other business addresses in the United States or elsewhere, and all residence addresses, if any;

2. Status of the registrant; if an individual, nationality; if a partnership, name, residence addresses, and nationality of each partner and a true and complete copy of its articles of copartnership; if an association, corporation, organization, or any other combination of individuals, the name, residence addresses, and nationality of each director and officer and of each person performing the functions of a director or officer and a true and complete copy of its charter, articles of incorporation, association, constitution, and bylaws, and amendments thereto; a copy of every other instrument or document and a statement of the terms and conditions of every oral agreement relating to its organization, powers, and purposes; and a statement of its ownership and control;

3. A comprehensive statement of the nature of registrant’s business; a complete list of registrant’s employees and a statement of the nature of the work of each, unless, and to the extent, this requirement is waived in writing by the Attorney General; the name and address of every foreign principal for whom the registrant is acting, assuming or purporting to act or has agreed to act; the character of the business or other activities of every such foreign principal, and, if any such foreign principal be other than a natural person, a statement of the ownership and control of each; and the extent, if any, to which each such foreign principal is supervised, directed, owned, controlled, financed, or subsidized, in whole or in part, by any government of a foreign country or foreign political party;

4. Copies of each written agreement and the terms and conditions of each oral agreement, including all modifications of such agreements, or, where no contract exists, a full statement of all the circumstances, by reason of which the registrant is an agent of a foreign principal; a comprehensive statement of the nature and method of performance of each such contract, and of the existing and proposed activity or activities engaged in or to be engaged in by the registrant as agent of a foreign principal for each such foreign principal;

5. The nature and amount of contributions, income, money, or thing of value, if any, that the registrant has received within the preceding sixty days from each such foreign principal, either as compensation or for disbursement or otherwise, and the form and time of each such payment and from whom received;

6. A detailed statement of every activity which the registrant is performing or is assuming or purporting or has agreed to perform for himself or any other person other than a foreign principal and which requires his registration hereunder;

7. The name, business, and residence addresses, and, if an individual, the nationality, of any person who has within the preceding sixty days contributed or paid money or anything of value to the registrant in connection with any of the activities referred to in clause (6) of this section 2 (a) and the amount or value of the same;

8. A detailed statement of the money and other things of value spent or disposed of by the registrant during the preceding sixty days in furtherance of or in any way in connection with
activities which require his registration hereunder and which have been undertaken by him either as an agent of a foreign principal or for himself or any other person;

“(9) Copies of each written agreement and the terms and conditions of each oral agreement, including all modifications of such agreements, or, where no contract exists, a full statement of all the circumstances, by reason of which the registrant is performing or assuming or purporting or has agreed to perform for himself or for a foreign principal or for any person other than a foreign principal any activities which require his registration hereunder:

“(10) Such other statements, information, or documents pertinent to the purposes of this Act as the Attorney General, having due regard for the national security and the public interest, may from time to time require;

“(11) Such further statements and such further copies of documents as are necessary to make the statements made in the registration statement and supplements thereto, and the copies of documents furnished therewith, not misleading.

“(b) Every agent of a foreign principal who has filed a registration statement required by section 2 (a) hereof shall, within thirty days after the expiration of each period of six months succeeding such filing, file with the Attorney General a supplement thereto under oath, on a form prescribed by the Attorney General, which shall set forth with respect to such preceding six months' period such facts as the Attorney General, having due regard for the national security and the public interest, may deem necessary to make the information required under section 2 hereof accurate, complete, and current with respect to such period. In connection with the information furnished under clauses (3), (4), (6), and (9) of section 2 (a) hereof, the registrant shall give notice to the Attorney General of any changes therein within ten days after such changes occur. If the Attorney General, having due regard for the national security and the public interest, determines that it is necessary to carry out the purposes of this Act, he may, in any particular case, require supplements to the registration statement to be filed at more frequent intervals in respect to all or particular items of information to be furnished.

“(c) The registration statement and supplements thereto shall be executed under oath as follows: If the registrant is an individual, by him; if the registrant is a partnership, by the majority of the members thereof; if the registrant is a person other than an individual or a partnership, by a majority of the officers thereof or persons performing the functions of officers or by a majority of the board of directors thereof or persons performing the functions of directors, if any.

“(d) The fact that a registration statement or supplement thereto has been filed shall not necessarily be deemed a full compliance with this Act and the regulations thereunder on the part of the registrant; nor shall it indicate that the Attorney General has in any way passed upon the merits of such registration statement or supplement thereto; nor shall it preclude prosecution, as provided for in this Act, for willful failure to file a registration statement or supplement thereto when due or for a willful false statement of a material fact therein or the willful omission of a material fact required to be stated therein or the willful omission of a material fact or copy of a material document necessary to make the statements made in a registration statement and supplements thereto, and the copies of documents furnished therewith, not misleading.
Prior registration.


Registration exemptions.

Registration exemptions.

Diplomatic and consular officers.

Officials of recognized foreign governments.

Diplomatic or consular staffs.

Bona fide trade.

Collection of funds.

Religious, educational, etc., activities.

Agents of countries deemed vital to defense of U. S.
is a part of such activities and is believed by such person to be truthful and accurate and the identity of such person as an agent of such foreign principal is disclosed therein, and (3) such government of a foreign country furnishes to the Secretary of State for transmittal to, and retention for the duration of this Act by, the Attorney General such information as to the identity and activities of such person or employee at such times as the Attorney General may require. Upon notice to the Government of which such person is an agent or to such person or employee, the Attorney General, having due regard for the public interest and national defense, may, with the approval of the Secretary of State, and shall, at the request of the Secretary of State, terminate in whole or in part the exemption herein of any such person or employee.

"FILING AND LABELING OF POLITICAL PROPAGANDA"

"SEC. 4. (a) Every person within the United States who is an agent of a foreign principal and required to register under the provisions of this Act and who transmits or causes to be transmitted in the United States mails or by any means or instrumentality of interstate or foreign commerce any political propaganda (i) in the form of prints, or (ii) in any other form which is reasonably adapted to being, or which he believes will be, or which he intends to be, disseminated or circulated among two or more persons shall, not later than forty-eight hours after the beginning of the transmittal thereof, send to the Librarian of Congress two copies thereof and file with the Attorney General one copy thereof and a statement, duly signed by or on behalf of such agent, setting forth full information as to the places, times, and extent of such transmittal.

"(b) It shall be unlawful for any person within the United States who is an agent of a foreign principal and required to register under the provisions of this Act to transmit or cause to be transmitted in the United States mails or by any means or instrumentality of interstate or foreign commerce any political propaganda (i) in the form of prints, or (ii) in any other form which is reasonably adapted to being, or which he believes will be, or which he intends to be, disseminated or circulated among two or more persons, unless such political propaganda is conspicuously marked at its beginning with, or prefaced or accompanied by, a true and accurate statement, in the language or languages used in such political propaganda, setting forth that the person transmitting such political propaganda or causing it to be transmitted is registered under this Act with the Department of Justice, Washington, District of Columbia, as an agent of a foreign principal, together with the name and address of such agent of a foreign principal and of each of his foreign principals; that, as required by this Act, his registration statement is available for inspection at and copies of such political propaganda are being filed with the Department of Justice; and that registration of agents of foreign principals required by the Act does not indicate approval by the United States Government of the contents of their political propaganda. The Attorney General, having due regard for the national security and the public interest, may by regulation prescribe the language or languages and the manner and form in which such statement shall be made and require the inclusion of such other information contained in the registration statement identifying such agent of a foreign principal and such political propaganda and its sources as may be appropriate.

"(c) The copies of political propaganda required by this Act to be sent to the Librarian of Congress shall be available for public inspection under such regulations as he may prescribe."
"(d) For purposes of the Library of Congress, other than for public distribution, the Secretary of the Treasury and the Postmaster General are authorized, upon the request of the Librarian of Congress, to forward to the Library of Congress fifty copies, or as many fewer thereof as are available, of all foreign prints determined to be prohibited entry under the provisions of section 305 of title III of the Act of June 17, 1930 (46 Stat. 688), and of all foreign prints excluded from entry under authority of section 1 of title XII of the Act of June 15, 1917 (40 Stat. 230).

"Notwithstanding the provisions of section 305 of title III of the Act of June 17, 1930 (46 Stat. 688), and of section 1 of title XII of the Act of June 15, 1917 (40 Stat. 230), the Secretary of the Treasury is authorized to permit the entry and the Postmaster General is authorized to permit the transmittal in the mails of foreign prints imported for governmental purposes by authority or for the use of the United States or for the use of the Library of Congress.

"BOOKS AND RECORDS

"Sec. 5. Every agent of a foreign principal registered under this Act shall keep and preserve while he is an agent of a foreign principal such books of account and other records with respect to all his activities, the disclosure of which is required under the provisions of this Act, as the Attorney General, having due regard for the national security and the public interest, may by regulation prescribe as necessary or appropriate for the enforcement of the provisions of this Act and shall preserve the same for a period of three years following the termination of such status. Until regulations are in effect under this section every agent of a foreign principal shall keep books of account and shall preserve all written records with respect to his activities. Such books and records shall be open at all reasonable times to the inspection of any official charged with the enforcement of this Act. It shall be unlawful for any person willfully to conceal, destroy, obliterate, mutilate, or falsify, or to attempt to conceal, destroy, obliterate, mutilate, or falsify, or to cause to be concealed, destroyed, obliterated, mutilated, or falsified, any books or records required to be kept under the provisions of this section.

"PUBLIC EXAMINATION OF OFFICIAL RECORDS

"Sec. 6. The Attorney General shall retain in permanent form one copy of all registration statements and all statements concerning the distribution of political propaganda furnished under this Act, and the same shall be public records and open to public examination and inspection at such reasonable hours, under such regulations, as the Attorney General may prescribe, and copies of the same shall be furnished to every applicant at such reasonable fee as the Attorney General may prescribe. The Attorney General may withdraw from public examination the registration statement and other statements of any agent of a foreign principal whose activities have ceased to be of a character which requires registration under the provisions of this Act.

"LIABILITY OF OFFICERS

"Sec. 7. Each officer, or person performing the functions of an officer, and each director, or person performing the functions of a director, of an agent of a foreign principal which is not an individual shall be under obligation to cause such agent to execute and file a registration statement and supplements thereto as and when such
filing is required under sections 2 (a) and 2 (b) hereof and shall also be under obligation to cause such agent to comply with all the requirements of sections 4 (a), 4 (b), and 5 and all other requirements of this Act. In case of failure of any such agent of a foreign principal to comply with any of the requirements of this Act, each of its officers, or persons performing the functions of officers, and each of its directors, or persons performing the functions of directors, shall be subject to prosecution therefor.

"ENFORCEMENT AND PENALTIES"

"Sec. 8. (a) Any person who—

"(1) willfully violates any provision of this Act or any regulation thereunder, or

"(2) in any registration statement or supplement thereto or in any statement under section 4 (a) hereof concerning the distribution of political propaganda or in any other document filed with or furnished to the Attorney General under the provisions of this Act willfully makes a false statement of a material fact or willfully omits any material fact required to be stated therein or willfully omits a material fact or a copy of a material document necessary to make the statements therein and the copies of documents furnished therewith not misleading, shall, upon conviction thereof, be punished by a fine of not more than $10,000 or by imprisonment for not more than five years, or both.

"(b) In any proceeding under this Act in which it is charged that a person is an agent of a foreign principal with respect to a foreign principal outside of the United States, proof of the specific identity of the foreign principal shall be permissible but not necessary.

"(c) Any alien who shall be convicted of a violation of, or a conspiracy to violate, any provision of this Act or any regulation thereunder shall be subject to deportation in the manner provided by sections 19 and 20 of the Immigration Act of 1917 (39 Stat. 889, 890), as amended.

"(d) The Postmaster General may declare to be nonmailable any communication or expression falling within clause (2) of section 1 (j) hereof in the form of prints or in any other form reasonably adapted to, or reasonably appearing to be intended for, dissemination or circulation among two or more persons, which is offered or caused to be offered for transmittal in the United States mails to any person or persons in any other American republic by any agent of a foreign principal, if the Postmaster General is informed in writing by the Secretary of State that the duly accredited diplomatic representative of such American republic has made written representation to the Department of State that the admission or circulation of such communication or expression in such American republic is prohibited by the laws thereof and has requested in writing that its transmittal thereto be stopped.

"APPLICABILITY OF ACT"

"Sec. 9. This Act shall be applicable in the several States, the District of Columbia, the Territories, the Canal Zone, the insular possessions, including the Philippine Islands, and all other places now or hereafter subject to the civil or military jurisdiction of the United States.

"RULES AND REGULATIONS"

"Sec. 10. The Attorney General may at any time make, prescribe, amend, and rescind such rules, regulations, and forms as he may deem necessary to carry out the provisions of this Act."
"Sec. 11. The Attorney General shall, from time to time, make a report to the Congress concerning the administration of this Act, including the nature, sources, and content of political propaganda disseminated or distributed.

"Sec. 12. If any provision of this Act, or the application thereof to any person or circumstances, is held invalid, the remainder of the Act, and the application of such provisions to other persons or circumstances, shall not be affected thereby.

"Sec. 13. This Act is in addition to and not in substitution for any other existing statute.

"Sec. 14. This Act may be cited as the 'Foreign Agents Registration Act of 1938, as amended'."

TRANSFER OF ADMINISTRATION

Sec. 2. Upon the effective date of this Act, all powers, duties, and functions of the Secretary of State under the Act of June 8, 1938 (52 Stat. 631), as amended, shall be transferred to and become vested in the Attorney General, together with all property, books, records, and unexpended balances of appropriations used by or available to the Secretary of State for carrying out the functions devolving on him under the above-cited Act. All rules, regulations, and forms which have been issued by the Secretary of State pursuant to the provisions of said Act, and which are in effect, shall continue in effect until modified, superseded, revoked, or repealed.

EFFECTIVE DATE

Sec. 3. This Act shall take effect on the sixtieth day after the date of its approval, except that prior to such sixtieth day the Attorney General may make, prescribe, amend, and rescind such rules, regulations, and forms as may be necessary to carry out the provisions of this Act.

Approved, April 29, 1942.
obligations incurred, or crimes committed in such State outside of said park; and saving further to each such State the right to tax persons and corporations, their franchises and property on the lands included in such ceded area; and saving also to the persons residing in said park now, or hereafter, the right to vote at all elections held within the county in which they reside; and saving further to each such State the right to tax sales in such ceded area of gasoline and other motor-vehicle fuels and oil for use in motor vehicles. Nothing in this section shall be construed as a consent by the United States to the taxation by the States of such sales for the exclusive use of the United States.

Sec. 2. That the portion of said park located in the State of North Carolina shall constitute a part of the United States judicial district for the western district of North Carolina and the portion of said park located in the State of Tennessee shall constitute a part of the United States judicial district for the eastern district of Tennessee, and the district court of the United States in and for each such district shall have jurisdiction over all offenses committed within the ceded area of the said park in such district. All fugitives from justice taking refuge in said park shall be subject to the same laws as refugees from justice found in either the State of North Carolina or Tennessee.

Sec. 3. That all hunting or the killing, wounding, or capturing at any time of any wild bird or animal, except dangerous animals when it is necessary to prevent them from destroying human lives or inflicting personal injury, is prohibited within the limits of said park, nor shall any fish be taken out of any of the waters of the said park, in any other way than by hook and line, and then only at such seasons and at such times in such manner as may be directed by the Secretary of the Interior. The Secretary of the Interior shall make and publish such general rules and regulations as he may deem necessary and proper for the management and care of the park and for the protection of the property therein, especially for the preservation from injury or spoliation of all timber, mineral deposits, natural curiosities, or wonderful objects within said park, and for the protection of the animals and birds in the park from capture or destruction, and to prevent their being frightened or driven from the said park; and he shall make rules and regulations governing the taking of fish from the streams or lakes in the said park. Possession within said park of the dead bodies or any part thereof of any wild bird or animal shall be prima facie evidence that the person or persons having the same are guilty of violating this Act. Any person or persons, stage or express company, railway or other transportation company, who knows or has reason to believe that such wild birds, fish, or animals were taken or killed contrary to the provisions of this Act or the rules and regulations promulgated by the Secretary of the Interior, and who receives for transportation the dead bodies or any part thereof of the wild birds, fish, or animals so taken or killed, or who shall violate any of the other provisions of this Act, or the rules and regulations, with reference to the management and care of the said park, or for the protection of the property therein for the preservation from injury or spoliation of timber, mineral deposits, natural curiosities, or wonderful objects within said park, or for the protection of the animals, birds, and fish in said park, or who shall within said park commit any damage, injury, or spoliation to or upon any building, fence, sign, hedge, gate, guidepost, tree, wood, underwood, timber, garden, crops, vegetables, plants, land, springs, mineral deposits, natural curiosities, or other matter or thing growing or being thereon, or situated therein,
shall be deemed guilty of a misdemeanor and shall be subject to a fine of not more than $500 or imprisonment not exceeding six months, or both, and be adjudged to pay all the costs of the proceedings.

SEC. 4. That all guns, traps, nets, seines, fishing tackle, teams, horses, or means of transportation of every nature or description used by any person or persons within the limits of said park when engaged in killing, trapping, ensnaring, taking, or capturing such wild birds, fish, or animals contrary to the provisions of this Act or the rules and regulations promulgated by the Secretary of the Interior, shall be forfeited to the United States and may be seized by the officers in said park and held pending prosecution of any person or persons arrested under the charge of violating the provisions of this Act, and upon conviction under this Act of such person or persons using said guns, traps, nets, seines, fishing tackle, teams, horses, or other means of transportation, such forfeiture shall be adjudicated as a penalty in addition to the other punishment prescribed in this Act. Such forfeited property shall be disposed of and accounted for by and under the authority of the Secretary of the Interior and the proceeds paid into the Treasury of the United States: Provided, That the forfeiture of teams, horses, or other means of transportation shall be in the discretion of the court.

SEC. 5. That the United States District Court for the Western District of North Carolina and the United States District Court for the Eastern District of Tennessee shall jointly appoint a commissioner, who shall have jurisdiction to hear and act upon all complaints made of any violations of law or of the rules and regulations made by the Secretary of the Interior for the government of the park and for the protection of the animals, birds, and fish, and objects of interest therein, and for other purposes, authorized by this Act. Such commissioner shall have power, upon sworn information, to issue process in the name of the United States for the arrest of any person charged with a violation of the rules and regulations, or with a violation of any of the provisions of this Act prescribed for the government of said park and for the protection of the animals, birds, and fish in said park, and to try the person so charged, and, if found guilty, to impose punishment and to adjudge the forfeiture prescribed. In all cases of conviction an appeal shall lie from the judgment of said commissioner to the United States District Court for the Western District of North Carolina, or the United States District Court for the Eastern District of Tennessee, respectively, depending upon the district in which the particular land in said park on which the offense shall have taken place is located; and the United States district courts in the aforementioned district shall jointly prescribe the rules of procedure and practice for said commissioner in the trial of cases and for appeal to said United States district courts.

SEC. 6. That the park commissioner provided for in this Act shall also have power to issue process as hereinbefore provided for the arrest of any person charged with the commission within said park of any criminal offense not covered by the provisions of section 3 of this Act, to hear the evidence introduced, and, if he is of the opinion that probable cause is shown for holding the person so charged for trial, shall commit such person for further appropriate action, and certify a transcript of the record of his proceedings, and the testimony in such case to the particular district court, which court shall have jurisdiction of the case: Provided, That the said commissioner may grant bail in all cases according to the laws of the United States.

SEC. 7. That the park commissioner provided for in this Act shall be paid an annual salary, as appropriated for by Congress.
SEC. 8. That all fees, costs, and expenses arising in cases under this Act and properly chargeable to the United States shall be certified, approved, and paid as are like fees, costs, and expenses in the courts of the United States.

SEC. 9. That all fees, fines, and costs and expenses imposed and collected shall be deposited by the commissioner, or by the marshal of the United States collecting the same, with the clerk of the respective United States district courts for either the western district of North Carolina or the eastern district of Tennessee, depending upon the district in which the offense for which collection is made shall have taken place.

SEC. 10. That the Secretary of the Interior shall notify in writing the Governors of the States of North Carolina and Tennessee of the passage and approval of this Act, and of the fact that the United States assumes police jurisdiction over said park as specified in said acts of the States of North Carolina and Tennessee. Upon the acceptance by the Secretary of the Interior of further cessions of jurisdiction over lands now or hereafter included in the Great Smoky Mountains National Park, the provisions of sections 2 to 9, inclusive, shall apply to such lands.

Approved, April 29, 1942.

CHAPTER 265
AN ACT
To create a Recreation Board for the District of Columbia, to define its duties, and for other purposes.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That there is hereby created in and for the District of Columbia a Recreation Board hereinafter referred to as "the Board".

ARTICLE I—MEMBERSHIP OF THE RECREATION BOARD

SECTION 1. The Board shall consist of seven members as follows: A representative of the Board of Commissioners selected by that Board; a representative of the Board of Education selected by that Board; the Superintendent of the National Capital Parks ex officio; and four members, who shall have been for five years immediately preceding their selection bona fide residents of the District of Columbia, appointed by the Commissioners of the District of Columbia for a term of four years each, except the original appointments which shall be for terms of one, two, three, and four years, respectively. The appointment of the four citizens shall be without regard to race, sex, or creed, and shall take judicial account of the various parent, civic, and other organizations through which residents of the District voice their civic wishes and advance the common welfare. The two members of the Board representing the Board of Commissioners and the Board of Education shall be designated annually by their respective agencies.

SEC. 2. The members of the Board shall not be personally liable in damages for any official action of the said Board performed in good faith, nor shall any member of said Board be liable for any costs that may be taxed against them or the Board on account of any such official action; but such costs shall be charged to the District of Columbia and paid as other costs are paid in suits brought against the municipality; nor shall the said Board or any of its members be required to give any supersedeas bond or security for costs or damages on any appeal whatever.
SEC. 3. Vacancies shall be filled for the unexpired term by the agency which made the original selection.

SEC. 4. The members of the Board shall serve without compensation for such service.

SEC. 5. The Board shall select from among its citizen membership its Chairman and its secretary and is hereby authorized and empowered to adopt all necessary rules and regulations for the conduct of its business.

SEC. 6. The Board shall hold stated meetings and such additional meetings as they may from time to time deem necessary. All meetings of the Board shall be open to the public.

ARTICLE II—FUNCTIONS AND ADMINISTRATIVE RESPONSIBILITIES OF THE BOARD

SECTION 1. The Board shall determine all questions of general policy relating to public recreation in and for the District of Columbia, and shall supervise and direct expenditure of all appropriations and/or other funds made available to the Board.

SEC. 2. The Board is hereby authorized to appoint a Superintendent of Recreation, which position is hereby authorized and created, who shall be the chief executive officer of the Board but not a member thereof, and shall be charged with the general organization, administration, and supervision of the program of public recreation contemplated and provided for by this Act. The Superintendent shall be a person of such training, experience, and capacity as will especially qualify him to discharge the duties of the office. He shall possess those qualifications of education, training, and experience in recreation work as well as executive and administrative experience which will assure a thorough knowledge of current theory and practice in public recreation and give promise of the administrative ability necessary to administer a program of public recreation in and for the Nation’s Capital.

The Board, upon the recommendation of the Superintendent, is empowered to appoint, promote, demote, and terminate the employment of such personnel as are necessary to carry out the purposes of this Act. The Superintendent may suspend for cause for a period not exceeding thirty days any employee of the Board.

All present personnel of the Community Center and Playgrounds Department whose services have heretofore been rated satisfactory shall be retained by the Board with the understanding that this provision does not contemplate the continued employment of individuals whose service is inefficient, and such personnel shall continue to function under existing rules and regulations until such time as classification and Civil Service requirements have been effected.

The Superintendent and all other regular annual personnel of the Recreation Board shall be employees of the District of Columbia. Their salaries and positions shall be fixed in accordance with the Classification Act of 1923, as amended, without regard to race, sex, or creed, and the Civil Service requirements as agreed upon between the Civil Service Commission and the District Commissioners or any existing agreement between them relative to the selection and change of status of District of Columbia employees.

Upon recommendation of the Superintendent, the Board is authorized to employ, on a part-time basis, at rates of pay to be fixed by the Board without reference to the Classification Act of 1923, as amended, and without reference to Civil Service requirements, and without regard to the prohibition against double salaries provided by section 1763, Revised Statutes (U. S. C. Annotated, title 5, sec. 58),
such teachers, custodial, and other employees of the United States, the District of Columbia, and the Board of Education, upon approval by the present employer, as may be necessary to keep in operation and to conduct therein appropriate phases of the recreation program authorized by this Act.

The respective facilities of the United States, the District of Columbia, and the Board of Education shall, by the agreement of the respective agencies of the Government having control of such facilities, be made available to the Board under the terms of this Act.

The Superintendent is authorized to employ for a ninety-day period as full- or part-time employees, such referees, umpires, swimming-pool guards and attendants, gymnasium and playground supervisors, and other similar special employees as may be necessary to carry out the recreation program authorized by this Act, at rates of pay to be fixed by the Board without reference to the Classification Act of 1923, as amended, and without reference to Civil Service requirements, and without regard to the prohibition against double salaries provided by section 1763, Revised Statutes (U. S. C. Annotated, title 5, sec. 58): Provided, That the retention in the District service of any such employees for a period longer than ninety days shall be subject to the approval of the Board.

The Board is authorized to accept upon recommendation of the Superintendent the gratis services of such persons as may volunteer to aid in the conduct of any of its activities.

Sec. 3. The Board shall have power and authority to adopt, conduct, direct, or cause to be conducted or directed, under its supervision, a comprehensive program of public recreation which shall include the operation and direction of games, sports, arts and crafts, hobby shops, music, drama, speech, nursery play, dancing, lectures, forum for informal discussion, and such other physical, social, mental, and creative opportunities for leisure-time participation as the Board shall deem advisable to offer in major recreation centers, playfields, athletic fields, playgrounds, tennis courts, baseball diamonds, swimming pools, beaches, golf courses, community centers, and social centers in schools, parks, or other publicly owned buildings, as well as other recreational facilities which may be agreed upon between the Board and the agencies having jurisdiction over such facilities. The public properties utilized by the Board for the above purposes shall include those designated by the National Capital Park and Planning Commission, in accordance with a comprehensive plan, as suitable and desirable units of the District of Columbia recreation system.

Nothing in this Act contained shall be construed as affecting any rights under any existing lease or leases lawfully entered into by any agency mentioned or affected by this Act, nor shall anything in this Act contained be construed as affecting the right of any such agency in the future lawfully to enter into leases of land or premises under its control for recreational purposes.

Sec. 4. The Board is hereby authorized to create a trust fund similar to that now operated by the Community Center and Playgrounds Department in which shall be deposited all fees and receipts from those activities which the Board may deem it advisable to conduct on a fee basis or any other basis, the moneys in such trust fund to be available to the Board to defray in whole or in part the expense of conducting its activities, the fund to be audited quarterly by the auditor of the District of Columbia.

Sec. 5. The Board shall prepare and submit to the Commissioners of the District of Columbia an annual budget itemizing the appropriations necessary for the performance of its functions and duties.
under this Act, including appropriations necessary for the purchase of books, literature, newspapers, periodicals, technical reference material, trophies, and medals, and as provided in article III, section 4, of this Act, the Board's share of the cost of improvement, maintenance, and upkeep of the buildings and grounds used by the Board and which are under the jurisdiction of the Board of Education, the Board of Commissioners, or the National Park Service.

Sec. 6. The Board shall submit to the Commissioners an annual report of its activities, together with recommendations for further activities and development, or curtailment.

ARTICLE III—RELATIONSHIP OF THE BOARD TO OTHER AGENCIES

SECTION 1. All the functions of the Community Center and Playgrounds Department now under the joint control of the Board of Commissioners and the Board of Education are hereby transferred to and shall, after the effective date of this Act, be vested in the said Recreation Board. The transfer of all such functions shall include transfer of the unexpended balance of the appropriation of the Community Center and Playgrounds Department, any unexpended balance in trust funds, and the salary of the coordinator now carried in the appropriation of the National Capital Parks.

Sec. 2. The control of all land, buildings, and other facilities used by the Board shall be in accordance with agreements reached between the Board and the governmental agencies having jurisdiction over such properties.

Sec. 3. No power or authority conferred by this Act shall be construed to abridge the powers of the Board of Education, the Commissioners of the District of Columbia, or the National Park Service to refuse the use of any ground, building, or facility under their individual or collective control whenever the use of any such ground, building, or facility for recreational purposes would interfere with the use or purpose for which such ground, building, or facility was acquired or created, and nothing herein expressed or implied shall be construed to abrogate any powers vested in the Board of Education by the Organic Act of 1906 insofar as the control of public education and all necessary facilities and personnel is concerned.

Sec. 4. The maintenance and improvement of all playgrounds and recreation areas and facilities now under the control of the Board of Education, or of the Commissioners of the District of Columbia, or of the National Park Service, or which may hereafter be acquired by any of said agencies for said purpose, may be provided for by agreement between the Board and the Board of Education, the Commissioners of the District of Columbia, and the National Park Service, respectively. The Board is hereby authorized to transfer to the said agencies such funds, equipment, and personnel as may be necessary to carry said agreements into effect.

Sec. 5. The Board is authorized to arrange with other governmental agencies for services on a reimbursable basis.

Sec. 6. All equipment, machinery, supplies, and materials of the Community Center and Playgrounds Department shall, on the effective date of this Act, be transferred to the Board.

Sec. 7. All Acts or parts of Acts in conflict with this Act are hereby repealed.

Sec. 8. This Act shall take effect thirty days after the date of its approval.

Approved, April 29, 1942.
CHAPTER 266

AN ACT

To increase the monthly maximum number of flying hours of air pilots, as limited by the Civil Aeronautics Act of 1938, because of the military needs arising out of the present war.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the maximum flying hours in interstate air transportation prescribed by paragraph (1) of section 401 (1) of the Civil Aeronautics Act of 1938, as amended, shall be one hundred hours of flying per month: Provided, That, to the extent the Civil Aeronautics Board finds, after consultation with the Secretary of War and the Secretary of the Navy or their designated representatives, that the maximum hereinabove prescribed is not required by reasons of the military needs of the armed forces of the United States, the Board may fix, from time to time, by regulation applicable to one or more air carriers, the maximum flying hours at less than one hundred hours: Provided further, That the Board, in accordance with such procedure as it may prescribe, may authorize the maximum flying hours hereinabove provided for to be exceeded to the extent necessary to complete a particular flight for military purposes.

SEC. 2. Every air carrier shall comply with the provisions of this Act and the regulations fixed by the Board hereunder. The powers of the Civil Aeronautics Board with respect to the enforcement of the Civil Aeronautics Act shall be available to it in the enforcement of this Act, and the penalties prescribed in section 902 (a) of that Act shall be applicable to violations of this Act or any regulation issued thereunder.

SEC. 3. This Act shall remain in force during the continuance of the present war and for six months after the termination of the war, or until such earlier time as the Congress by concurrent resolution or the President may designate.

Approved, April 29, 1942.

CHAPTER 273

AN ACT

To amend the Act entitled “An Act to authorize the establishment of a permanent instruction staff at the United States Coast Guard Academy”, approved April 16, 1937.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the Act approved April 16, 1937 (50 Stat. 66), be, and the same is hereby, amended as follows:

(a) Section 1, first sentence, after the word “heads”, insert the words “or assistant heads”.

(b) Strike out section 3 and insert in lieu thereof the following:

“Sec. 3. The Secretary of the Treasury, or the Secretary of the Navy when the Coast Guard is operating as a part of the Navy pursuant to law, is authorized to appoint in the Coast Guard, subject to the competitive provisions of the civil-service laws and regulations, such number of civilian instructors as he deems necessary, not to exceed eight, and the compensation of such appointees shall be fixed in accordance with the Classification Act of 1923, as amended.”

Approved, May 2, 1942.
May 2, 1942

AN ACT

To amend Public Law Numbered 35, Seventy-seventh Congress, approved April 11, 1941.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That Public Law Numbered 35, Seventy-seventh Congress, approved April 11, 1941, be, and the same is hereby, amended to read as follows:

"SECTION 1. That notwithstanding provisions contained in the several appropriation Acts for the fiscal years 1939, 1940, 1941, and 1942, prohibiting the payment of compensation therefrom to officers or employees who are not citizens of the United States, the Comptroller General of the United States is hereby authorized and directed to allow credit in the settlement of disbursing officers' accounts, and relieve certifying officers of liability for such payment for services rendered by noncitizen officers and employees, as are otherwise correct and legal, as are made in good faith, and as are found not to be due to any lack of good faith on the part of the payee.

"SEC. 2. If credit is allowed in disbursing officers' accounts in accordance with section 1 of this Act, the officer or employee, or former officer or employee receiving payment shall not be required to refund the amount thereof; and any such amount which has been collected from an officer or employee, or former officer or employee, may be refunded to him.

"SEC. 3. That any person in the armed forces, or employed in a civilian capacity, prior to the enactment hereof, shall be paid for services rendered until January 1, 1942, out of current appropriation or fund otherwise available for the pay of said person, the compensation to which such person would be entitled but for the citizenship prohibition cited in section 1 hereof: Provided, That the head of department or agency concerned determines that such person entered said service or employment without fault on his part as to noncitizenship status."

Approved, May 2, 1942.

May 4, 1942

AN ACT

To provide for longevity credit for enlisted men of the Naval Reserve, Marine Corps Reserve, and the National Guard of the United States, and for other purposes.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That hereafter warrant officers and enlisted men of the Naval Reserve, Marine Corps Reserve, and the National Guard of the United States shall be credited with longevity for pay purposes on the basis of full time for all service since June 30, 1925, both active and inactive, in the Naval Reserve, Marine Corps Reserve, and the National Guard: Provided, That warrant officers and enlisted men of the National Guard of the United States shall not be credited for this purpose with time served in the inactive National Guard not in the active Federal service.

Sec. 2. Section 316 of the Naval Reserve Act of 1938 (52 Stat. 1155) is hereby amended to read as follows:

"Sec. 316. That for the purpose of advising the Secretary of the Navy on the formulation of Naval Reserve policies there shall be convened annually at the Navy Department a Naval Reserve Policy Board, at least half the members of which shall be Naval Reserve officers: Provided, That during peace such Naval Reserve officers shall be called to this duty from an inactive duty status."

Approved, May 4, 1942.
AN ACT

May 4, 1942

Granting the consent and approval of Congress to an interstate compact relating to the better utilization of the fisheries (marine, shell, and anadromous) of the Atlantic seaboard and creating the Atlantic States Marine Fisheries Commission.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the consent and approval of Congress is hereby given to an interstate compact (which shall be operative for not more than fifteen years from the date of the enactment of this Act) relating to the better utilization of the fisheries (marine, shell, and anadromous) of the Atlantic seaboard and creating the Atlantic States Marine Fisheries Commission, negotiated and entered into or to be entered into under the authority of Public Resolution Numbered 79, Seventy-sixth Congress, approved June 8, 1940, and now ratified by the States of Maine, New Hampshire, Massachusetts, Rhode Island, New York, New Jersey, Delaware, Maryland, and Virginia, which compact reads as follows:

“The contracting states solemnly agree:

“ARTICLE I

“The purpose of this compact is to promote the better utilization of the fisheries, marine, shell and anadromous of the Atlantic seaboard by the development of a joint program for the promotion and protection of such fisheries, and by the prevention of the physical waste of the fisheries from any cause. It is not the purpose of this compact to authorize the states joining herein to limit the production of fish or fish products for the purpose of establishing or fixing the price thereof, or creating and perpetuating monopoly.

“ARTICLE II

“This agreement shall become operative immediately as to those states executing it whenever any two or more of the states of Maine, New Hampshire, Massachusetts, Rhode Island, Connecticut, New York, New Jersey, Delaware, Maryland, Virginia, North Carolina, South Carolina, Georgia and Florida have executed it in the form that is in accordance with the laws of the executing state and the Congress has given its consent. Any state contiguous with any of the aforementioned states and riparian upon waters frequented by anadromous fish, flowing into waters under the jurisdiction of any of the aforementioned states, may become a party hereto as hereinafter provided.

“ARTICLE III

“Each state joining herein shall appoint three representatives to a Commission hereby constituted and designated as the Atlantic States Marine Fisheries Commission. One shall be the executive officer of the administrative agency of such state charged with the conservation of the fisheries resources to which this compact pertains or, if there be more than one officer or agency, the official of that state named by the governor thereof. The second shall be a member of the legislature of such state designated by the Commission or Committee on Interstate Cooperation of such state, or if there be none, or if said Commission on Interstate Cooperation cannot constitutionally designate the said member, such legislator shall be designated by the governor thereof; provided, that if it is constitutionally impossible to appoint a legislator as a commissioner from such state, the second member shall be appointed by the governor of said state in his discretion. The third shall be a citizen who shall have a knowl-
Inquiry respecting conservation, etc.

Coordination of police powers.

Recommendations to governors and legislatures.

Consultations.

Stocking of waters with fish and fish eggs.

Organization.

Offices.

Actions in regard to its general affairs.

Fish and Wildlife Service.

edge of and interest in the marine fisheries problem, to be appointed by the governor. The Commission shall be a body corporate with the powers and duties set forth herein.

**Article IV**

The duty of the said Commission shall be to make inquiry and ascertain from time to time such methods, practices, circumstances and conditions as may be disclosed for bringing about the conservation and the prevention of the depletion and physical waste of the fisheries, marine, shell and anadromous, of the Atlantic seaboard. The Commission shall have power to recommend the coordination of the exercise of the police powers of the several states within their respective jurisdictions to promote the preservation of those fisheries and their protection against overfishing, waste, depletion or any abuse whatsoever and to assure a continuing yield from the fisheries resources of the aforementioned states.

To that end the Commission shall draft and, after consultation with the Advisory Committee hereinafter authorized, recommend to the governors and legislatures of the various signatory states legislation dealing with the conservation of the marine, shell and anadromous fisheries of the Atlantic seaboard. The Commission shall, more than one month prior to any regular meeting of the legislature in any signatory state, present to the governor of the state its recommendations relating to enactments to be made by the legislature of that state in furthering the intents and purposes of this compact.

The Commission shall consult with and advise the pertinent administrative agencies in the states party hereto with regard to problems connected with the fisheries and recommend the adoption of such regulations as it deems advisable.

The Commission shall have power to recommend to the states party hereto the stocking of the waters of such states with fish and fish eggs, or joint stocking by some or all of the states party hereto, and when two or more of the states shall jointly stock waters the Commission shall act as the coordinating agency for such stocking.

**Article V**

The Commission shall elect from its number a Chairman and a Vice Chairman and shall appoint and at its pleasure remove or discharge such officers and employees as may be required to carry the provisions of this compact into effect, and shall fix and determine their duties, qualifications and compensation. Said Commission shall adopt rules and regulations for the conduct of its business. It may establish and maintain one or more offices for the transaction of its business and may meet at any time or place but must meet at least once a year.

**Article VI**

No action shall be taken by the Commission in regard to its general affairs except by the affirmative vote of a majority of the whole number of compacting states present at any meeting. No recommendation shall be made by the Commission in regard to any species of fish except by the affirmative vote of a majority of the compacting states which have an interest in such species. The Commission shall define what shall be an interest.

**Article VII**

The Fish and Wildlife Service of the Department of the Interior of the Government of the United States shall act as the primary research agency of the Atlantic States Marine Fisheries Commission,
cooperating with the research agencies in each state for that purpose. Representatives of the said Fish and Wildlife Service shall attend the meetings of the Commission.

"An Advisory Committee to be representative of the commercial fishermen and the salt water anglers and such other interests of each state as the Commission deems advisable shall be established by the Commission as soon as practicable for the purpose of advising the Commission upon such recommendations as it may desire to make.

"ARTICLE VIII

"When any state other than those named specifically in Article II of this compact shall become a party thereto for the purpose of conserving its anadromous fish in accordance with the provisions of Article II the participation of such state in the action of the Commission shall be limited to such species of anadromous fish.

"ARTICLE IX

"Nothing in this compact shall be construed to limit the powers of any signatory state or to repeal or prevent the enactment of any legislation or the enforcement of any requirement by any signatory state imposing additional conditions and restrictions to conserve its fisheries.

"ARTICLE X

"Continued absence of representation or of any representative on the Commission from any state party hereto shall be brought to the attention of the governor thereof.

"ARTICLE XI

"The states party hereto agree to make annual appropriations to the support of the Commission in proportion to the primary market value of the products of their fisheries, exclusive of cod and haddock, as recorded in the most recent published reports of the Fish and Wildlife Service of the United States Department of the Interior, provided no state shall contribute less than two hundred dollars per annum and the annual contribution of each state above the minimum shall be figured to the nearest one hundred dollars.

"The compacting states agree to appropriate initially the annual amounts scheduled below, which amounts are calculated in the manner set forth herein, on the basis of the catch record of 1938. Subsequent budgets shall be recommended by a majority of the Commission and the cost thereof allocated equitably among the states in accordance with their respective interests and submitted to the compacting states.

"SCHEDULE OF INITIAL STATE CONTRIBUTIONS

"Maine .......................... $700 Delaware ......................... $200
New Hampshire .................. 200 Maryland ....................... 700
Massachusetts .................. 2,300 Virginia ..................... 1,300
Rhode Island ................... 300 North Carolina ............. 600
Connecticut .................... 400 South Carolina .......... 200
New York ....................... 1,300 Georgia .................. 200
New Jersey .................... 800 Florida .................... 1,500

"ARTICLE XII

"This compact shall continue in force and remain binding upon each compacting state until renounced by it. Renunciation of this compact must be preceded by sending six months' notice in writing of intention to withdraw from the compact to the other states party hereto."
SEC. 2. Without further submission of said compact, the consent and approval of Congress is hereby given to the States of Connecticut, North Carolina, South Carolina, Georgia, and Florida, and for the purpose of the better utilization of their anadromous fisheries, to the States of Vermont and Pennsylvania, to enter into said compact as signatory States and as parties thereto, in addition to the States which have now ratified the compact.

SEC. 3. The Atlantic States Marine Fisheries Commission constituted by the compact shall make an annual report to Congress not later than sixty days after the beginning of each regular session thereof. Such report shall set forth the activities of the Commission during the calendar year ending immediately prior to the beginning of such session.

SEC. 4. The right to alter, amend, or repeal the provisions of sections 1, 2 and 3 is hereby expressly reserved.

Approved, May 4, 1942.

[CHAPTER 287] AN ACT
To ratify and confirm act 20 of the Special Session Laws of Hawaii, 1941, extending the time within which revenue bonds may be issued and delivered under act 174 of the Session Laws of Hawaii, 1935.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That act 20 of the Special Session Laws of Hawaii, 1941, amending section 17 of act 174 of the Session Laws of Hawaii, 1935, as amended, so as to extend the time within which revenue bonds may be issued and delivered under said act 174, is hereby ratified and confirmed and revenue bonds may be issued under and pursuant to the provisions of said act 174 of the Session Laws of Hawaii, 1935, as amended and as further amended by said act 20, without the approval of the President of the United States and without the incurring of an indebtedness within the meaning of the Hawaiian Organic Act, and said act 174, as amended, shall constitute full authority for the issuance of said bonds without reference to and independent of the Hawaiian Organic Act.

Approved, May 5, 1942.

[CHAPTER 288] AN ACT
To approve Act Numbered 70 of the Special Session Laws of Hawaii, 1941, reducing the rate of interest on loans and providing for the reamortization of indebtedness to the Farm Loan Board.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That Act Numbered 70 of the Special Session Laws of Hawaii, 1941, entitled “An Act to amend chapter 253 of the Revised Laws of Hawaii, 1935, relating to farm loans, by amending section 7763 thereof and adding thereto three new sections to be numbered 7764-A, 7764-B, and 7764-C, respectively, reducing the rate of interest on loans and providing for the reamortization of indebtedness to the Farm Loan Board”, is hereby approved.

Approved, May 5, 1942.
[CHAPTER 294]

AN ACT

Providing for the suspension of annual assessment work on mining claims held by location in the United States, including the Territory of Alaska.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the provision of section 2324 of the Revised Statutes of the United States, which requires on each mining claim located, and until a patent has been issued therefor, not less than $100 worth of labor to be performed or improvements aggregating such amount to be made each year, be, and the same is hereby, suspended as to all mining claims in the United States, including the Territory of Alaska, during the years beginning at 12 o'clock meridian July 1, 1941, and ending at 12 o'clock meridian July 1, 1943: Provided, That every claimant of any such mining claim, in order to obtain the benefits of this Act, shall file, or cause to be filed, in the office where the location notice or certificate is recorded, on or before 12 o'clock meridian July 1, 1942, and July 1, 1943, a notice of his desire to hold said mining claim under this Act; Provided further, That such suspension of assessment work shall not apply to more than six lode-mining claims held by the same person, nor to more than twelve lode-mining claims held by the same partnership, association, or corporation.

Approved, May 7, 1942.

[CHAPTER 295]

AN ACT

May 9, 1942

To permit appeals by the United States to the circuit courts of appeals in certain cases.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the Act approved March 2, 1907, entitled "An Act providing for writs of error in certain instances in criminal cases" (34 Stat. 1246; U. S. C., title 18, sec. 682), be, and the same is hereby, amended to read as follows:

That an appeal may be taken by and on behalf of the United States from the district courts direct to the Supreme Court of the United States in all criminal cases in the following instances, to wit:

From a decision or judgment quashing, setting aside, or sustaining a demurrer or plea in abatement to any indictment or information, or any count thereof, where such decision or judgment is based upon the invalidity or construction of the statute upon which the indictment or information is founded.

From a decision arresting a judgment of conviction for insufficiency of the indictment or information, where such decision is based upon the invalidity or construction of the statute upon which the indictment or information is founded.

From the decision or judgment sustaining a special plea in bar, when the defendant has not been put in jeopardy.

An appeal may be taken by and on behalf of the United States from the district courts to a circuit court of appeals or the United States Court of Appeals for the District of Columbia, as the case may be, in all criminal cases, in the following instances, to wit:

From a decision or judgment quashing, setting aside, or sustaining a demurrer or plea in abatement to any indictment or information, or any count thereof except where a direct appeal to the Supreme Court of the United States is provided by this Act.

Approved, May 9, 1942.
"From a decision arresting a judgment of conviction except where a direct appeal to the Supreme Court of the United States is provided by this Act.

"The appeal in all such cases shall be taken within thirty days after the decision or judgment has been rendered and shall be diligently prosecuted.

"Pending the prosecution and determination of the appeal in the foregoing instances, the defendant shall be admitted to bail on his own recognizance: Provided, That if an appeal shall be taken pursuant to this Act to the Supreme Court of the United States which, in the opinion of that Court, should have been taken to a circuit court of appeals, or the United States Court of Appeals for the District of Columbia, the Supreme Court of the United States shall remand the cause to the circuit court of appeals or the United States Court of Appeals for the District of Columbia, as the case may be, which shall then have jurisdiction to hear and determine the same as if the appeal had been taken to that court in the first instance; and if an appeal shall be taken pursuant to this section to any circuit court of appeals or to the United States Court of Appeals for the District of Columbia, which, in the opinion of such court, should have been taken directly to the Supreme Court of the United States, such court shall certify the case to the Supreme Court of the United States, which shall thereupon have jurisdiction to hear and determine the cause to the same extent as if an appeal had been taken directly to that Court.

"Rules of practice and procedure with respect to appeals authorized by this Act shall be prescribed by the Supreme Court of the United States in accordance with the provisions of the Act of June 29, 1940 (54 Stat. 688, U. S. C., title 18, sec. 687)."

"Sec. 2. That section 128 of the Judicial Code, as amended (U. S. C., title 28, sec. 225), be, and the same is hereby, further amended by adding at the end thereof the following paragraph:

"(f) The circuit courts of appeals, including the United States Court of Appeals for the District of Columbia, are further empowered to review decisions and judgments of the district courts in criminal cases on appeals taken by the United States in cases where such appeals are permitted by law.""

Approved, May 9, 1942.

[CHAPTER 296]

AN ACT

Authorizing the conveyance to Sandoval County, New Mexico, of the public land comprising part of the site of the county courthouse.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the Secretary of the Interior is authorized and directed to convey to the County of Sandoval, New Mexico, all right, title, and interest of the United States in and to the tract of public land (including any improvements thereon) containing approximately one and two-tenths acres, located in lot 17, section 81, township 13 north, range 4 east, New Mexico principal meridian, used as part of the site of the courthouse and courthouse grounds at Bernalillo, New Mexico. The conveyance of such land shall be made upon payment therefor by the county of the appraised value thereof, exclusive of improvements, but not less than $1.25 per acre.

Approved, May 9, 1942.
[CHAPTER 297]

AN ACT

To authorize the Secretary of the Interior to lease for the exploitation of silica sand and other nonmetallic minerals, lands withdrawn by Executive Order Numbered 5105, dated May 3, 1929.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the Secretary of the Interior be, and he is hereby, authorized, under the rules and regulations adopted pursuant to the provisions of the Act entitled "An Act to promote the mining of coal, phosphate, oil, oil shale, gas, and sodium on the public domain", approved February 25, 1920, as amended, so far as applicable, to lease for the exploitation of the deposits of silica sand and other nonmetallic minerals found thereon, the lands withdrawn by Executive Order Numbered 5105, dated May 3, 1929.

Approved, May 9, 1942.

[CHAPTER 298]

AN ACT

To reserve certain public lands in California for the benefit of the Manchester Band of Pomo Indians of the Manchester Rancheria.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That subject to all valid existing rights and claims, lot 15, section 1, township 12 north, range 17 west, Mount Diablo meridian, California, being part of the public lands of the United States, be, and the same is hereby, withdrawn from entry, sale, or other disposition and set aside as an addition to the Manchester Rancheria in California, for the exclusive use and benefit of the Manchester Band of Pomo Indians residing thereon.

Approved, May 9, 1942.

[CHAPTER 299]

AN ACT

To revive and reenact the Act entitled "An Act granting the consent of Congress to the State of Michigan to construct, maintain, and operate a toll bridge or series of bridges, causeways, and approaches thereto, across the Straits of Mackinac at or near a point between Saint Ignace, Michigan, and the Lower Peninsula of Michigan", approved September 25, 1940.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the Act approved September 25, 1940, granting the consent of Congress to the State of Michigan to construct, maintain, and operate a toll bridge or series of bridges, causeways, and approaches thereto, across the Straits of Mackinac at or near a point between Saint Ignace, Michigan, and the Lower Peninsula of Michigan, be, and is hereby, revived and reenacted: Provided, That this Act shall be null and void unless the actual construction of the bridge herein referred to be commenced within two years and completed within four years from the date of approval hereof.

Sec. 2. The right to alter, amend, or repeal this Act is expressly reserved.

Approved, May 9, 1942.
May 9, 1942
[56 Stat. 2356]

[Public Law 548]

Murfreesboro, Tenn.
Easements for water-pumping station and pipe line.

CHAPTER 300

PUBLIC LAWS—CH. 300—MAY 9, 1942

[56 Stat. 2356]

AN ACT

Authorizing the Administrator of Veterans' Affairs to grant easements in certain lands of the Veterans' Administration Facility, Murfreesboro, Tennessee, to the city of Murfreesboro, State of Tennessee, to enable the city to construct and maintain a water-pumping station and pipe line.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the Administrator of Veterans' Affairs is authorized and directed to grant easements to the city of Murfreesboro, State of Tennessee, to enable the city to construct and maintain a water-pumping station and pipe line, in certain lands of the Veterans' Administration Facility, Murfreesboro, Tennessee, described as follows:

PIPE LINE

Beginning at a point in the southern boundary of the Veterans' Administration Facility, Murfreesboro, Tennessee, in the center of Compton Road, said point being three thousand and eighty-eight feet east of the intersection of the center line of Compton Road with the center line of Lebanon-Murfreesboro Pike at the southwest corner of the Veterans' Administration Facility; thence north one degree thirty-two minutes west four thousand and thirty-four feet more or less to a point on the south bank of Stones River.

PUMP-HOUSE SITE

Beginning at a point in the above-described pipe line twelve feet south of the south bank of Stones River; thence south eighty-eight degrees twenty-eight minutes west eleven feet; thence north one degree thirty-two minutes west thirty-five feet; thence north eighty-eight degrees twenty-eight minutes east twenty-two feet; thence south one degree thirty-two minutes east thirty-five feet; thence south eighty-eight degrees twenty-eight minutes west eleven feet to the point of beginning.

ACCESS ROAD

A strip of land twelve feet wide running in an easterly direction eight hundred feet more or less along the south bank of Stones River from the pump-house site to the easterly boundary of the Veterans' Administration Facility.

Sec. 2. The easements authorized by this Act shall be conditioned on the erection by the city of Murfreesboro, without expense to the United States, of a fence, enclosing the pump-house site, satisfactory to the Veterans' Administration, and no other portion of the lands described in this Act will be fenced; the depth of the cover over the pipe line shall be sufficient so that no interference will result in the use of the land for farming activities; no electric transmission line of any kind shall be erected on the facility lands by the city of Murfreesboro under the easements granted pursuant to this Act and no pole for the support of electric wires shall be located at any point on the facility outside of the pump-house site; all of the lands covered by the easements with the exception of the fenced pump-house site shall remain available for Veterans' Administration activities not incompatible with the purpose of the easements and the existing dam and reservoir in Stones River shall be maintained by the city of Murfreesboro and available as an emergency water supply for the Veterans' Administration.

Sec. 3. The easements herein authorized to be granted shall be limited to the period of time the aforesaid lands are required and
For the relief of dealers in certain articles or commodities rationed under authority of the United States.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the Reconstruction Finance Corporation Act, as amended, is amended by inserting after section 5g thereof the following new section:

"Sec. 5h. (a) In order to prevent and relieve distress among dealers in articles or commodities which are rationed in connection with the war effort, the Reconstruction Finance Corporation, acting directly or through any of its subsidiary corporations, is authorized to purchase or make loans upon the security of any article or commodity the sale or distribution of which is rationed under authority of the United States, subject to the following terms and conditions:

"(1) Such purchases and loans shall be made only in the case of articles or commodities which have been rationed in a manner and under circumstances which have resulted or are likely to result in a substantial number of dealers being unable, in the ordinary course of trade or business, to sell within a period of six months from the beginning of such rationing the stocks of such articles or commodities which they have in stock.

"(2) Such purchases and loans shall be made only in the case of, or for the purpose of aiding or assisting, dealers a substantial part of whose business consists of dealing in and servicing rationed articles or commodities of one or more kinds.

"(3) Such purchases and loans shall be made on a basis which will enable any such dealer to secure for any such article or commodity which he has on hand an amount not less than its cost to him (to the extent that such cost is a reasonable cost incurred in the ordinary course of trade or business), plus a reasonable allowance for transportation costs, storage, handling, servicing, insurance, carrying charges, and other expenses incurred by the dealer in connection with such article or commodity.

"(4) Such purchases and loans shall be made on a basis which will enable any such dealer to secure for any such article or commodity that has been in the stock of one or more dealers for an aggregate of eighteen months or longer after the beginning of the rationing an amount not less than the fair retail price as fixed by the Price Administrator for such article or commodity wherever located.

"(5) Such purchases may be made from and such loans made to such dealers or credit agencies furnishing credit for such dealers, and may be made upon the request of any dealer having title to the rationed article or commodity or having the right to acquire title thereto upon the discharge of his credit obligations with respect thereto.

"(b) The Reconstruction Finance Corporation may prescribe such additional terms and conditions with respect to such purchases and loans as it deems to be necessary and consistent with the purposes of this section: Provided, That the Reconstruction Finance Corporation shall not be required to purchase or make a loan upon the security.
of any article or commodity which is not in a salable condition, or which has suffered substantial damage or deterioration as the result of negligence or lack of proper care: And provided further, That if, upon the sale of any article or commodity acquired pursuant to the terms of any loan contract entered into hereunder, the Reconstruction Finance Corporation or any subsidiary corporation thereof shall not recover, by reason of any limitation upon sales price imposed pursuant to the Emergency Price Control Act of 1942, the full amount of any such loan, no recourse on account of such deficiency shall be had against the borrower. The Reconstruction Finance Corporation is authorized to sell at public or private sale, with or without competitive bidding, any article or commodity acquired by it pursuant to this section: Provided, That, until the expiration of nineteen months after the beginning of the rationing of such article or commodity, no such sale shall be made except to a dealer in such article or commodity. In the event any such sale is made to another department or agency of the Government, such other department or agency is hereby authorized, notwithstanding any other provision of law, to pay for such article or commodity any price not in excess of a fair retail market price as of the date of such sale.

"(c) The Reconstruction Finance Corporation is authorized to make such agreements or arrangements as may be necessary and appropriate for carrying out the purposes of this section, including agreements to pay to those from whom it acquires articles or commodities a portion of the proceeds realized by such Corporation from the sale of such articles or commodities. For the purposes of this section, an article or commodity shall be deemed to be rationed whenever its sale to the general public in the ordinary course of trade or business has been restricted or prohibited by an regulation or order made for the purpose of aiding in the more effective prosecution of the war effort or for the purpose of conserving the supply of such article or commodity.

"(d) No authority, limitation, restriction, or other provision contained in this section shall be construed to limit, restrict, modify, or otherwise in any way affect any authority or powers now or hereafter vested in the Reconstruction Finance Corporation or in any corporation created or organized by or at the instance of the Reconstruction Finance Corporation."

Approved, May 11, 1942.

[CHAPTER 303] AN ACT

To change the designation of the Bureau of Navigation of the Department of the Navy to the Bureau of Naval Personnel.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That hereafter the Bureau of Navigation of the Department of the Navy shall be designated the Bureau of Naval Personnel. The Chief of the Bureau of Navigation and the assistant to the Chief of the Bureau of Navigation shall be designated, respectively, as the Chief of Naval Personnel and the Assistant Chief of Naval Personnel.

Sec. 2. All laws or parts of laws now in force relating to the Bureau of Navigation shall now and hereafter apply to the Bureau of Naval Personnel.

Approved, May 13, 1942.
[CHAPTER 304]

AN ACT

To establish the composition of the United States Navy, to authorize the construction of certain naval vessels, and for other purposes.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the authorized composition of the United States Navy in under-age vessels, as established by the Act of March 27, 1934 (48 Stat. 503), as amended by the Acts of May 17, 1938 (52 Stat. 401), June 14, 1940 (54 Stat. 394), July 19, 1940 (54 Stat. 779), and December 23, 1941 (Public Law 369, Seventy-seventh Congress, first session), is hereby further increased by two hundred thousand tons of combatant ships.

SEC. 2. The President of the United States is hereby authorized to provide the total under-age composition authorized in section 1 of this Act, including replacements thereof as authorized by the Act of March 27, 1934 (48 Stat. 503), by undertaking the construction of combatant ships of such types and tonnages as he determines to be necessary for the successful prosecution of the war.

SEC. 3. There is hereby authorized to be appropriated, out of any money in the Treasury of the United States not otherwise appropriated, such sums as may be necessary to effectuate the purposes of this Act.

Approved, May 13, 1942.

[CHAPTER 306]

AN ACT

To amend subsection (c) of section 1 of Public, Numbered 846, Seventy-fourth Congress (S. 3055), an Act to provide conditions for the purchase of supplies and the making of contracts by the United States, and for other purposes.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That subsection (c) of section 1 of an Act entitled Public, Numbered 846, Seventy-fourth Congress (S. 3055), be amended by inserting the following proviso after the end of said subsection (c): “Provided, That the provisions of this subsection shall not apply to any employer who shall have entered into an agreement with his employees pursuant to the provisions of paragraphs 1 or 2 of subsection (b) of section 7 of an Act entitled ‘Fair Labor Standards Act of 1938’.”

Approved, May 13, 1942.

[CHAPTER 307]

AN ACT

Authorizing the Administrator of Veterans’ Affairs to grant an easement in certain lands of the Veterans’ Administration facility, Jefferson Barracks, Missouri, to the State of Missouri for highway purposes.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the Administrator of Veterans’ Affairs is authorized and directed to grant an easement to the State of Missouri for highway purposes in certain lands of the Veterans’ Administration facility, Jefferson Barracks, Missouri, described as follows:

A strip of land lying along the westerly boundary of the Veterans’ Administration reservation at Jefferson Barracks, Missouri, between the easterly right-of-way line of Koch Road and a line parallel to and twenty-five feet distant in a northeasterly direction from the
To establish a Women's Army Auxiliary Corps for service with the Army of the United States.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the President is hereby authorized to establish and organize in such units as he may from time to time determine to be necessary a Women's Army Auxiliary Corps for noncombatant service with the Army of the United States for the purpose of making available to the national defense when needed the knowledge, skill, and special training of the women of this Nation. The total number of women enrolled or appointed in the Women's Army Auxiliary Corps shall not exceed the number authorized from time to time by the President, and in no event shall exceed one hundred fifty thousand.

SEC. 2. From women citizens of the United States, the Secretary of War is authorized to appoint the Director and such Assistant Directors as he from time to time may deem necessary or advisable, all of such appointees to serve during the pleasure of the Secretary. The Director shall receive a salary of $3,000 per annum, together with such other allowances as may be provided for hereinafter. The Director, under the direction of the Chief of Staff of the Army of the United States, shall advise the War Department on matters pertaining to the establishment of the Women's Army Auxiliary Corps; shall operate and administer the corps in accordance with normal military procedure of command and administration and such regulations as may be prescribed by the Secretary of War; shall make recommendations as to plans and policies concerning the employment, training, supply, welfare, and discipline of the corps; and shall perform such other duties as may be prescribed by the Secretary. Each Assistant Director appointed pursuant to this Act shall receive a salary of $2,400 per annum, together with such other allowances as may be provided for hereinafter. Each Assistant Director shall perform such duties as may be prescribed by regulations published by the Secretary of War.

SEC. 3. The Secretary is authorized to establish and maintain such number of schools as he may consider necessary for the purpose of training candidates for officers of the corps. The Secretary may establish by regulation the qualifications for entry into such schools, the course of study to be pursued, and the requirements for graduation therefrom. Candidates for such schools may be selected from women volunteers who are citizens of the United States and during their attendance at such schools shall be furnished living quarters, uni-

May 14, 1942
[81x537]H. R. 6293
[80x524]Public Law 554
[87x500]Women's Army
Auxiliary Corps.
Establishment for
noncombatant serv-
vice.

Maximum strength.

Director and Assist-
ant Directors.
Salaries and duties.
Post, pp. 988, 989.

Officers' training
schools.
Post, p. 989.

Quarters, subsist-
e, and pay.
forms as hereinafter provided, medical and dental service, medicines, medical and hospital supplies, hospitalization, subsistence, texts, necessary school supplies, and pay at the rate of $50 per month. The Secretary may appoint officers in such numbers as he may deem necessary for the proper administration of the corps in the grades of first officer, second officer, and third officer and with such responsibilities as he may direct. The pay of officers so appointed shall be $2,000 per annum for each first officer, $1,575 per annum for each second officer, and $1,500 per annum for each third officer, together with such allowances as may be hereinafter provided.

Sec. 4. The Director, each Assistant Director, and each officer of the corps shall receive allowances in lieu of rations at the rate of 60 cents per day and adequate quarters: Provided, That when adequate quarters are not furnished, the Director shall receive in lieu thereof the sum of $100 per month, an Assistant Director shall receive in lieu thereof the sum of $80 per month, and all other officers shall receive the sum of $40 per month. The adequacy of quarters furnished shall be conclusively determined in accordance with such regulations as may be issued by the Secretary.

Sec. 5. The Secretary is authorized to have enrolled in the corps, in addition to the Director, Assistant Directors, and officers hereinabove provided for, by voluntary enrollment, women of excellent character in good physical health, between the ages of twenty-one and forty-five years and citizens of the United States. The personnel of the corps so enrolled shall be distributed in the grades of first leader, leader, junior leader, and auxiliary, and those in the grade of auxiliary may be assigned ratings as specialist first, second, or third class, in accordance with regulations prescribed by the Secretary of War, who shall have complete authority to define the qualifications for all such leaders and specialists. The pay of first leaders shall be $864 per annum, of leaders $720 per annum, of junior leaders $648 per annum, and for auxiliaries not otherwise classified $21 per month for the first four months of service and $30 per month thereafter. Specialists of the first class shall be paid, in addition to their base pay, the sum of $15 per month, specialists of the second class similarly be paid $10 per month, and specialists of the third class similarly be paid $5 per month.

The Secretary shall provide quarters for the members of the corps so enrolled either on established Army posts, camps, or stations, or on those to be established, or in such other places as he may direct, and may use any of the facilities of the Army for such purpose: Provided, That when quarters are not available the Secretary may provide by regulation to pay allowances in lieu thereof to members other than the Director, the Assistant Directors, and the officers at the rate of $1.15 per day.

Sec. 6. The Secretary shall procure and furnish subsistence to all members of the corps, exclusive of the Director, Assistant Directors, and officers, which shall conform so far as is practicable to the subsistence of the Army: Provided, That when subsistence in kind is not furnished, the Secretary, by regulation, shall provide payment of allowances in lieu thereof.

Sec. 7. The Secretary shall prescribe the form of oath which shall be required of all the members of the corps and shall by regulation provide for the induction, including fingerprinting, of all members of the corps. The term of service for all members of the corps shall be one year: Provided, That the Secretary may discharge any member for cause, disability, or for the convenience of the Government: And provided further, That in time of war, or of national emergency declared by Congress or the President, the Secretary may, by order,
extend the term of service to include the period of the war or national
emergency plus not to exceed six months, and each contract of enroll-
ment or certificate of appointment shall contain a statement to that
effect.

Sec. 8. The Secretary shall prescribe uniforms, insignia, accessories,
and equipment for the corps and shall procure and furnish to all
members thereof, including the Director, Assistant Directors, and
officers, such uniforms, headpieces, shoes, ornaments, insignia of rank
and accessories, as well as such organization equipment and supplies,
as may be required. The responsibility and accountability of the
various individuals and officers for individual clothing and equipment,
and for organization equipment and supplies, shall conform so far
as is practicable, to the laws and regulations pertaining to the Army
in like cases.

Sec. 9. The Secretary shall prescribe regulations for travel and for
the payment of travel allowances, including travel allowances from
the place of discharge to the place of acceptance for enrollment or
appointment, and such regulations and allowances shall be similar
to those for travel of the Army.

Sec. 10. The Secretary shall provide medical and dental services,
hospitalization, medicines, and medical and hospital supplies for each
member of the corps for injuries, sickness, and disease during the time
such member is actually serving her enrollment or appointment, such
services to conform as nearly as practicable to similar services ren-
dered to the personnel of the Army; and the facilities and personnel
of the Army may be used for such services.

Sec. 11. If any member of the corps is physically injured or other-
wise incapacitated in line of duty while on active duty, while engaged
in authorized training without pay or while engaged in authorized
travel with or without pay, or if any member dies as the result of
such physical injury or other incapacity, she or her beneficiary shall
be entitled to all the benefits prescribed by law for civilian employees
of the United States who are physically injured while in the per-
formance of duty or who die as a result thereof, and the United
States Employees’ Compensation Commission shall have jurisdiction
in such cases and shall perform the same duties with reference
thereto as in the cases of other civilian employees of the United
States so injured or otherwise incapacitated: Provided, That the
benefits shall accrue to any such member or her beneficiary whether
the disability or death is the result of sickness or disease contract-
ed in line of duty, while on active duty, when such sickness or disease
is proximately caused by service on active duty: Provided further,
That employees’ compensation under this Act shall not be paid con-
currently with active-duty pay or pension based upon active service:
And provided further, That for the purpose of determining the
benefits to which they are entitled under the provisions of this Act,
members of the corps physically injured or otherwise incapacitated
when engaged in authorized training without pay will be held and
considered as receiving the pay and allowances they would have
received if in a pay status.

The Secretary, under such regulations as he may prescribe, may
authorize and require the hospitalization, medical and surgical treat-
ment, and domiciliary care so long as any or all are necessary of
members of the corps injured as hereinabove set out and the Secretary
is authorized to incur obligations with respect thereto without refer-
ence to their line of duty status: Provided, That this shall not apply
to members of the corps who are treated in private hospitals or by
civilian physicians while on furloughs or leaves of absence in excess
of twenty-four hours. Members of the corps who suffer injury or
contract disease in line of duty while on active duty or while engaged in authorized training without pay shall, under such regulations as the Secretary may prescribe, be entitled at Government expense to such hospitalization, rehospitalization, medical and surgical care in hospital and at their homes as is necessary for the appropriate treatment of such injury or disease until discharged from service, released from active duty, or released from authorized training without pay and during such time the period of such hospitalization or rehospitalization, but not for more than an aggregate of six months after the termination of service if on active duty with pay, to the pay and allowances, whether in money or in kind, that they were entitled to receive at the time such injury was suffered or disease contracted and to the necessary transportation incident to such hospitalization, rehospitalization, and return to their homes when discharged from hospital and such pay and allowances shall be in lieu of monthly compensation payable under the first paragraph of this section, during the period covered thereby; and for any period of hospitalization or rehospitalization when they are not entitled to pay and allowances under the preceding provision they shall be entitled to subsistence at Government expense. In the event any member of the corps dies during her period of enlistment or appointment, the necessary expenses for the recovery of the body, its preparation for burial, including the use of such of the uniform and articles of clothing issued to her as may be required, interment or cremation, and transportation of remains, including round-trip transportation and subsistence of an escort to her home or the place where she received orders or enrolled or was appointed, or to such other place as her relatives may designate provided the distance to such other place be not greater than the distance to her home, shall be paid by the United States: Provided further, That if the death of the member occurs as a result of an injury in line of duty while on active duty, while engaged in authorized training without pay, or while engaged in authorized travel with or without pay, and while such member is entitled to receive the benefits of the Act of September 7, 1916, the funeral and burial expenses shall be provided by the United States Employees' Compensation Commission under the provisions of section 11 of the Act of September 7, 1916, as amended (5 U. S. C. 761), and in addition to the authority contained in that section, the Commission may embalm and transport the body, in a hermetically sealed casket if necessary, to the home of the member.

Sec. 12. The corps shall not be a part of the Army, but it shall be the only women's organization authorized to serve with the Army, exclusive of the Army Nurse Corps. Nurses may be enrolled in the corps but nothing in this Act shall be construed to affect or change the Army Nurse Corps as now established by law.

Sec. 13. The corps shall be administered by the Secretary through the channels of command of the Army, pursuant to such regulations as the Secretary may promulgate. The Secretary is hereby authorized to prepare and issue any and all regulations, rules, or orders and to employ any and all of the facilities of the War Department and of the Army of the United States to carry into effect the provisions of this Act. The Secretary is further authorized to utilize the services of the United States Employment Service to determine the qualifications of applicants for admission into the corps.

Sec. 14. The members of the corps shall be subject to such disciplinary regulations as the Secretary may prescribe, including provisions for the punishment of major infractions by summary discharge from the corps, and shall be subject to the Articles of War pursuant to the second article thereof when applicable.
Provisions for leave.  

Reemployment benefits.  

Promotions.  

Inactive duty status.  

SEC. 15. Provisions for leave now applicable to the Army of the United States shall also apply to members of the corps. In the case of any person who has left or leaves a position in the employ of the United States, its Territories, or possessions, or the District of Columbia, to join the corps, such person shall, upon the termination of her period of service in the corps, be restored to such position or to a position of like seniority, status, and pay, such restoration to be without loss of seniority; she shall further be entitled to participate in all benefits pursuant to established rules and practices relating to employees on furlough or leave of absence.

SEC. 16. Promotion in all grades of officers who have established or may hereafter establish their qualifications for such promotion shall be made under such regulations as may be prescribed by the Secretary.

SEC. 17. Under such regulations as the Secretary of War may prescribe, members of the corps may be relieved from active duty and called or recalled thereto at any time during their period of service. While on an inactive duty status such members shall not be entitled to pay or allowances in lieu of quarters or subsistence and shall not by reason solely of their appointments, oaths, commissions, enlistments, or status as such members, or any duties or functions performed, be held or deemed to be officers or employees of the United States, or persons holding any office of trust or profit, or discharging any official function under or in connection with any department of the Government of the United States.

SEC. 18. The first sentence of section 125 of the National Defense Act, as amended, down to the first proviso thereof is further amended to read as follows:

"It shall be unlawful for any person not an officer or enlisted man of the United States Army, Navy, or Marine Corps to wear the duly prescribed uniform of the United States Army, Navy, or Marine Corps, or any distinctive part of such uniform or a uniform any part of which is similar to a distinctive part of the duly prescribed uniform of the United States Army, Navy, or Marine Corps; and it shall likewise be unlawful for any person not a member of the Women's Army Auxiliary Corps to wear its duly prescribed uniform or any distinctive part thereof, or a uniform any part of which is similar to a distinctive part thereof."

SEC. 19. Section 101 (1) of the Soldiers' and Sailors' Civil Relief Act of 1940 (Public, Numbered 861, Seventy-sixth Congress), is hereby amended to read as follows:

"The term 'persons in military service' and the term 'persons in the military service of the United States', as used in this Act shall include the following persons and no others. All members of the Army of the United States, the United States Navy, the Marine Corps, the Coast Guard, the Women's Army Auxiliary Corps, and all officers of the Public Health Service detailed by proper authority for duty either with the Army or the Navy. The term 'military service', as used in this Act, shall signify Federal service on active duty with any branch of service heretofore referred to or mentioned as well as training or education under the supervision of the United States preliminary to induction into the military service. The term 'active service' or 'active duty' shall include the period during which a person in military service is absent from duty on account of sickness, wounds, leave, or other lawful cause."

SEC. 20. There is hereby authorized to be appropriated, out of any money in the Treasury not otherwise appropriated, such sums as may be necessary for the purpose of carrying out the provisions of this Act.

Approved, May 14, 1942.
[CHAPTER 313]  
AN ACT  
To amend the Tariff Act of 1930, as amended by section 34 (c) of the Customs Administrative Act of 1938 (U. S. C., 1934 edition, Supp. IV, title 19, sec. 1001, par. 1529 (a)).  
Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That paragraph 1529 (a) of the Tariff Act of 1930, as amended by section 34 (c) of the Customs Administrative Act of 1938 (U. S. C., 1934 edition, Supp. IV, title 19, sec. 1001, par. 1529 (a)), is hereby further amended by inserting “1022,” after the figure “1006.”.  
This Act shall take effect on the day following its enactment.  
Approved, May 14, 1942.  

[CHAPTER 314]  
AN ACT  
To amend existing law to provide privilege of renewing expiring five-year level-premium term policies for another five-year period.  
Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the last proviso of the first paragraph of section 301, World War Veterans’ Act, 1924, as amended (47 Stat. 334; U. S. C., title 38, sec. 512), is hereby amended to read as follows: “Provided further, That at the expiration of any five-year period a five-year level-premium term policy may be renewed for a second or third or fourth five-year period at the premium rate for the attained age without medical examination; and in case the five-year period of any such policy shall have expired between January 24, 1942, and the expiration of five months after the date of the enactment of this amendment to this amendatory proviso and the policy has not been continued in another form of Government insurance such policy may be renewed as of the date of its expiration on the same conditions upon payment of the back premiums within five months after such date of enactment; and the Administrator of Veterans’ Affairs shall cause notice to be mailed to the holder of any such policy of the provisions of this amendment to this amendatory proviso.”.  
Approved, May 14, 1942.  

[CHAPTER 315]  
AN ACT  
To authorize the attendance of the Marine Band at the seventy-sixth anniversary convention of the Grand Army of the Republic to be held at Indianapolis, Indiana, September 13 to 18, inclusive, 1942.  
Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the President is authorized to permit the band of the United States Marine Corps to attend and give concerts at the seventy-sixth anniversary convention of the Grand Army of the Republic to be held at Indianapolis, Indiana, from September 13 to 18, inclusive, 1942.  
Sec. 2. For the purpose of defraying the expenses of such band in attending and giving concerts at such convention, there is authorized to be appropriated the sum of $7,008.70, or so much thereof as may be necessary, to carry out the provisions of this Act: Provided, That in addition to transportation and Pullman accommodations the leaders and members of the Marine Band be allowed not to exceed $5 per day each for additional living expenses while on duty, and that the payment of such expenses shall be in addition to the pay and allowances to which they would be entitled while serving at their permanent station.  
Approved, May 14, 1942.
AN ACT

To amend the Interstate Commerce Act, as amended, to provide for the regulation of freight forwarders.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the Interstate Commerce Act, as amended, is further amended by adding after part III thereof the following part IV:

"PART IV
"SHORT TITLE

"Sec. 401. This part, divided into sections according to the following table of contents, may be cited as part IV of the Interstate Commerce Act:

"TABLE OF CONTENTS

"Sec. 401. Short title.
"Sec. 402. Definitions and exemptions.
"Sec. 403. General powers and duties of Commission.
"Sec. 404. Rates, charges, and practices.
"Sec. 405. Tariffs of freight forwarders.
"Sec. 406. Commission’s authority over rates and practices.
"Sec. 407. Motor carrier rates applicable to small parcel forwarding.
"Sec. 408. Authority for assembling and distribution rates.
"Sec. 409. Adjustment period pending establishment of assembling and distribution rates.
"Sec. 410. Permits.
"Sec. 411. Relationships between freight forwarders and other persons.
"Sec. 412. Accounts, records, and reports.
"Sec. 413. Bills of lading and delivery of property.
"Sec. 414. Collection of rates and charges.
"Sec. 415. Allowances to shippers for transportation service.
"Sec. 416. Notices, orders, and service of processes.
"Sec. 417. Enforcement and procedure.
"Sec. 418. Carriers the services of which freight forwarders may utilize.
"Sec. 419. Liability for past acts and omissions.
"Sec. 420. Special powers during time of war or other emergency.
"Sec. 421. Unlawful acts and penalties.
"Sec. 422. Separability of provisions.

"DEFINITIONS AND EXEMPTIONS

"Sec. 409. (a) For the purposes of this part—

"(1) The term ‘person’ includes an individual, firm, partnership, corporation, company, association, or joint-stock association, and includes a trustee, receiver, assignee, or personal representative thereof.

"(2) The term ‘Commission’ means the Interstate Commerce Commission.

"(3) The term ‘State’ means a State of the United States or the District of Columbia.

"(4) The term ‘United States’ means the States of the United States and the District of Columbia.

"(5) The term ‘freight forwarder’ means any person which (otherwise than as a carrier subject to part I, II, or III of this Act) holds itself out to the general public to transport or provide transportation of property, or any class or classes of property, for compensation, in interstate commerce, and which, in the ordinary and usual course of its undertaking, (A) assembles and consolidates or provides for assembling and consolidating shipments of such property, and performs or provides for the performance of break-bulk and distributing operations with respect to such consolidated shipments, and (B) assumes responsibility for the transportation of such property from point of receipt to point of destination, and (C) utilizes, for the whole or any part of the transportation of such shipments, the services of a carrier or carriers subject to part I, II, or III of this Act.
“(6) The term ‘interstate commerce’ means transportation (A) between a point in a State and a point in another State, whether or not such transportation takes place wholly within the United States; (B) between points within the same State but through any place outside thereof; or (C) from or to any point in the United States to or from any point outside thereof, but only insofar as such transportation takes place within the United States.

“(7) The term ‘service subject to this part’ means any or all of the service in connection with the transportation in interstate commerce which any person undertakes to perform or provide as a freight forwarder, or which such person is authorized or required by or under the authority of this part to perform or provide; but such term shall not include that part of the undertaking of any such person for the performance of which the services of an air carrier subject to the Civil Aeronautics Act of 1938, as amended, are utilized, or for the performance of which transportation by motor vehicle exempted under the provisions of section 203 (b) (7a) of this Act is utilized.

“(8) Wherever reference is made to control (in referring to a relationship between any person or persons and another person or persons), such reference shall be construed to include actual as well as legal control, whether maintained or exercised through or by reason of the method of or circumstances surrounding organization or operation, through or by common directors, officers, or stockholders, a voting trust or trusts, a holding or investment company or companies, or through or by any other direct or indirect means; and to include the power to exercise control.

“(b) The provisions of this part shall not apply (1) to service performed by or under the direction of a cooperative association, as defined in the Agricultural Marketing Act, approved June 18, 1929, as amended, or by a federation of such cooperative associations, if such federation possesses no greater powers or purposes than cooperative associations so defined, or (2) where the property with respect to which service is performed consists of ordinary livestock, fish (including shellfish), agricultural commodities (not including manufactured products thereof), or used household goods, if the person performing such service engages in service subject to this part with respect to not more than one of the classifications of property above specified.

“(c) The provisions of this part shall not be construed to apply (1) to the operations of a shipper, or a group or association of shippers, in consolidating or distributing freight for themselves or for the members thereof, on a nonprofit basis, for the purpose of securing the benefits of carload, truckload, or other volume rates, or (2) to the operations of a warehouseman or other shippers’ agent, in consolidating or distributing pool cars, whose services and responsibilities to shippers in connection with such operations are confined to the terminal area in which such operations are performed.

“GENERAL POWERS AND DUTIES OF COMMISSION

“Sec. 403. (a) It shall be the duty of the Commission to administer the provisions of this part, and to that end it shall have the authority to make and amend such rules and regulations and to issue such orders as may be necessary to carry out its provisions.

“(b) The Commission shall have authority to establish reasonable requirements with respect to continuous and adequate service.

“(c) The Commission shall have authority to prescribe reasonable rules and regulations governing the filing of surety bonds, policies of insurance, qualifications as a self-insurer, or other securities or agreements, in such reasonable amount as the Commission may require, to
be conditioned to pay, within the amount of such surety bonds, policies of insurance, qualifications as a self-insurer, or other securities or agreements, for loss of or damage to property with respect to which a freight forwarder performs service subject to this part.

"(d) The Commission shall have authority to prescribe reasonable rules and regulations governing the filing of surety bonds, policies of insurance, qualifications as a self-insurer, or other securities or agreements, in such reasonable amount as the Commission may require, conditioned to pay, within the amount of such surety bonds, policies of insurance, qualifications as a self-insurer, or other securities or agreements, any final judgment recovered against a freight forwarder on account of bodily injuries to or death of any person, or loss of or damage to property (except property referred to in subsection (c) of this section), resulting from the negligent operation, maintenance, or use of motor vehicles operated by or under the direction and control of such freight forwarder, in service subject to this part, in the performance of transfer, collection, or delivery services.

"(e) The Commission shall have authority, for purposes of the administration of the provisions of this part, to inquire into and report on the management of the business of freight forwarders, and to inquire into and report on the management of the business of persons controlling, controlled by, or under a common control with freight forwarders, to the extent that the business of such persons is related to the management of the business of one or more such freight forwarders, and the Commission shall keep itself informed as to the manner and method in which the same are conducted. The Commission may obtain from such freight forwarders and persons such information as the Commission deems necessary to carry out the provisions of this part; and may transmit to Congress from time to time, such recommendations (including recommendations as to additional legislation) as the Commission may deem necessary.

"(f) The Commission may investigate, either upon complaint or upon its own initiative, whether any freight forwarder has failed to comply with any provision of this part or with any order, rule, regulation, or requirement issued or established pursuant thereto, and, after notice and hearing, take appropriate action to compel compliance therewith. Whenever the Commission is of opinion that any complaint does not state reasonable grounds for action on its part, it may dismiss such complaint.

"RATES, CHARGES, AND PRACTICES

"SEC. 404. (a) It shall be the duty of every freight forwarder to provide and furnish, upon reasonable request therefor, the service subject to this part covered by its permit issued under this part, and to establish, observe, and enforce just and reasonable rates and charges therefor and just and reasonable classifications, regulations, and practices relating thereto and to the issuance, form, and substance of receipts and bills of lading, the manner and method of presenting, marking, packing, and delivering property for transportation in service subject to this part, the facilities for such transportation, and all other matters relating to or connected with such transportation, and every unjust or unreasonable rate, charge, classification, regulation, or practice is prohibited and declared unlawful.

"(b) It shall be unlawful for any freight forwarder, in service subject to this part, to make, give, or cause any undue or unreasonable preference or advantage to any particular person, port, port district, gateway, transit point, locality, region, district, territory, or description of traffic in any respect whatsoever; or to subject any particular person, port, port district, gateway, transit point, locality, region,
district, territory, or description of traffic to any unjust discrimination or any undue or unreasonable prejudice or disadvantage in any respect whatsoever; Provided, That this subsection shall not be construed to apply to discriminations, prejudice, or disadvantage to the traffic of any carrier of whatever description.

“(c) It shall be unlawful for any common carrier subject to part I, II, or III of this Act to make, give, or cause any undue or unreasonable preference or advantage to any freight forwarder, whether or not such freight forwarder is controlled by such carrier, in any respect whatsoever; or to subject any freight forwarder, whether or not such freight forwarder is controlled by such carrier, to any undue or unreasonable prejudice or disadvantage in any respect whatsoever.

“(d) Nothing in this part shall be construed to prohibit any freight forwarder from entering into an agreement with another freight forwarder for the joint loading of traffic between points in transportation subject to this part, except that the Commission may cancel, suspend, or require the modification of any such agreement which it finds, after reasonable opportunity for hearing, to be inconsistent with the national transportation policy declared in this Act.

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“TARIFS OF FREIGHT FORWARDERS

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“Sec. 405. (a) Every freight forwarder shall file with the Commission and print, and keep open to public inspection, tariffs showing its rates and charges for service subject to this part, and all classifications, rules, regulations, and practices with respect thereto. Such tariffs shall become effective only after thirty days’ notice, and shall plainly state the points between which property will be transported, the classification of property, and separately, all terminal charges, or other charges which the Commission shall require to be so stated, all privileges or facilities granted or allowed, and any rules or regulations which in any wise change, affect, or determine any part or the aggregate of such rates or charges, or the value of the service rendered to the shipper or consignee.

“(b) All rates and charges of freight forwarders for service subject to this part shall be stated in lawful money of the United States. The Commission shall by regulations prescribe the form and manner in which the tariffs to which this section applies shall be published, filed, and posted; and the Commission is authorized to reject any tariff filed with it which is not in accordance with this section and with such regulations. Any tariff so rejected by the Commission shall be void and its use shall be unlawful.

“(c) No freight forwarder shall charge or demand or collect or receive a greater or less or different compensation for or in connection with service subject to this part than the rates or charges specified therefor in its tariffs lawfully in effect; and no freight forwarder shall refund or remit in any manner or by any device any portion of the rates or charges so specified, or extend to any person any privileges or facilities in connection with such service and affecting the value thereof except such as are specified in its tariffs: Provided, That the provisions of section 22 of part I of this Act, as amended (relating to transportation free or at reduced rates), insofar as such provisions relate to transportation or service in the case of property, shall apply with respect to freight forwarders, in the performance of service subject to this part, with like force and effect as in the case of the persons and service to which such provisions are specifically applicable.

“(d) No change shall be made in any rate, charge, classification, regulation, or practice specified in any effective tariff of a freight forwarder for or in connection with service subject to this part,
Rates to be filed, etc., prior to engaging in service.

Complaints.

Determination of lawful rates, charges, regulations, or practices.

Goodwill, earning power, or permit not considered.

Rate-making policy.

Investigation of new rate, classification, etc.

(except after thirty days' notice of the proposed change, filed and posted in accordance with this section. Such notice shall plainly state the change proposed to be made and the time when such change will take effect. The Commission may, in its discretion and for good cause shown, allow changes upon notice less than that herein specified, or modify the requirements of this section with respect to posting and filing of tariffs, either in particular instances or by general order applicable to special circumstances or conditions.

"(e) No freight forwarder shall engage in service subject to this part unless the rates and charges for such service have been filed and published in accordance with the provisions of this section.

"COMMISSION'S AUTHORITY OVER RATES AND PRACTICES

"SEC. 406. (a) Any person may make complaint in writing to the Commission that anything done or omitted to be done by any freight forwarder is or will be in violation of this part. Every complaint shall state fully the facts complained of and the reasons for such complaint. If such freight forwarder shall not satisfy the complaint within a time specified by the Commission, or there shall be any reasonable ground for investigating said complaint, it shall be the duty of the Commission to investigate the matters complained of in such manner and by such means as it shall deem proper.

"(b) Whenever, after hearing, upon complaint or in an investigation on its own initiative, the Commission shall be of opinion that any rate or charge demanded, charged, or collected for service subject to this part, or any classification, regulation, or practice relating thereto, is or will be unjust or unreasonable or unjustly discriminatory, or unduly preferential or prejudicial, or otherwise in violation of any provision of this part, it shall determine and prescribe the lawful rate or charge or the maximum or minimum, or maximum and minimum, rate or charge thereafter to be observed, or the lawful classification, regulation, or practice thereafter to be made effective.

"(c) In any proceeding to determine the justness or reasonableness of any rate or charge of any freight forwarder, for service subject to this part, there shall not be taken in consideration or allowed as evidence or elements of value of the property of such forwarder either goodwill, earning power, or the permit under which such forwarder is operating; and in applying for and receiving a permit under this part any such forwarder shall be deemed to have agreed to the provisions of this subsection on its own behalf and on behalf of all transferees of such permit.

"(d) In the exercise of its power to prescribe just and reasonable rates and charges of freight forwarders, and classifications, regulations, and practices relating thereto, the Commission shall give due consideration, among other factors, to the inherent nature of freight forwarding; to the effect of rates upon the movement of traffic by the freight forwarders for which the rates and charges are prescribed; to the need, in the public interest, of adequate and efficient freight-forwarder service at the lowest cost consistent with the furnishing of such service; and to the need of revenues sufficient to enable freight forwarders, under honest, economical, and efficient management, to provide such service.

"(e) Whenever there shall be filed with the Commission, under this part, any tariff stating a new rate, charge, classification, regulation, or practice, the Commission may upon complaint or upon its own initiative at once, and, if it so orders, without answer or other formal pleading, but upon reasonable notice, enter upon an investigation concerning the lawfulness of such rate, charge, classification, regulation, or practice, and, pending such hearing and the decision
thereon, the Commission, by filing with such tariff and delivering to the freight forwarder affected thereby, a statement in writing of its reasons for such suspension, may from time to time suspend the operation of such tariff and defer the use of such rate, charge, classification, regulation, or practice, but not for a longer period than seven months beyond the time when it would otherwise go into effect; and after hearing, whether completed before or after the rate, charge, classification, regulation, or practice goes into effect, the Commission may make such order with reference thereto as would be proper in a proceeding instituted after such rate, charge, classification, regulation, or practice had become effective. If the proceeding shall not have been concluded and an order made within the period of suspension, the proposed rate, charge, classification, regulation, or practice shall go into effect at the end of such period: Provided, however, That, subject to section 405(b), this subsection shall not apply to any initial tariff filed prior to the expiration of ninety days after the date of enactment of this part. At any hearing involving a change in a rate, charge, or classification, or in a rule, regulation, or practice, the burden of proof shall be upon the freight forwarder to show that the proposed changed rate, charge, classification, rule, regulation, or practice is just and reasonable. (f) Whenever in any investigation under this part, or in an investigation instituted upon petition of the freight forwarder concerned, which petition is hereby authorized to be filed, there shall be brought in issue any rate, charge, classification, regulation, or practice of any freight forwarder, made or imposed by authority of any State, the Commission, before proceeding to hear and dispose of such issue, shall cause the State or States interested to be notified of the proceeding. The Commission may confer with the authorities of any State having regulatory jurisdiction over the class of persons subject to this part, with respect to the relationship between rate structures and practices of such persons subject to the jurisdiction of such State bodies and of the Commission; and to that end the Commission is authorized, under rules to be prescribed by it, to hold joint hearings with any such State regulatory bodies upon any matters wherein the Commission is empowered to act and where the rate-making authority of a State is or may be affected by the action taken by the Commission. The Commission is also authorized to avail itself of the cooperation, services, records, and facilities of such State authorities in the enforcement of any provision of this part. Whenever in any such investigation the Commission, after full hearing, finds that any such rate, charge, classification, regulation, or practice causes any undue or unreasonable advantage, preference, or prejudice as between persons or localities in intrastate commerce on the one hand and interstate commerce on the other hand, or any undue, unreasonable, or unjust discrimination against interstate commerce, which is hereby forbidden and declared to be unlawful, it shall prescribe the rate or charge, or the maximum or minimum, or maximum and minimum, thereafter to be charged, and the classification, regulation, or practice thereafter to be observed, in such manner as, in its judgment, will remove such advantage, preference, prejudice, or discrimination. Such rates, charges, classifications, regulations, and practices shall be observed while in effect by the freight forwarders parties to such proceeding affected thereby, the law of any State or the decision or order of any State authority to the contrary notwithstanding.

"MOTOR CARRIER RATES APPLICABLE TO SMALL PARCEL FORWARDING"

"Sec. 407. In the establishment of rates or charges, classifications, rules, or regulations by common carriers by motor vehicle subject to part II of this Act, consideration may be given to the type of
property tendered for transportation by any freight forwarder engaged in service with respect to parcels which do not exceed seventy pounds in weight or one hundred inches in length and girth combined, with a view to affording, in the case of such transportation, rates or charges as low as may be consistent with the receiving of reasonably adequate compensation by the carriers transporting such property.

"AUTHORITY FOR ASSEMBLING AND DISTRIBUTION RATES"

"SEC. 408. Nothing in this Act shall be construed to make it unlawful for common carriers subject to part I, II, or III of this Act to establish and maintain assembling rates or charges and/or distribution rates or charges, and classifications, rules, and regulations with respect thereto, applicable to freight forwarders and others who employ or utilize the instrumentalties or services of such common carriers under like conditions, which differ from other rates or charges, classifications, rules, or regulations which contemporaneously apply with respect to the employment or utilization of the same instrumentalties or services, if such difference is justified by a difference in the respective conditions under which such instrumentalties or services are employed or utilized. For the purposes of this section (1) the term ‘assembling rates or charges’ means rates or charges for the transportation of less-than-carload or less-than-truckload shipments into a point for further movement beyond as part of a carload or truckload shipment, and (2) the term ‘distribution rates or charges’ means rates or charges for the transportation of less-than-carload or less-than-truckload shipments moving from a point into which such shipments have moved as a part of a carload or truckload shipment. The provisions of this section shall not be construed to authorize the establishment of assembling rates or charges or distribution rates or charges covering the line haul transportation between the principal concentration point and the principal break-bulk point.

"ADJUSTMENT PERIOD PENDING ESTABLISHMENT OF ASSEMBLING AND DISTRIBUTION RATES"

"SEC. 409. (a) In order to provide a reasonable period of adjustment within which rates and charges may be established pursuant to the provisions of section 408, nothing in this Act shall be construed to make it unlawful for freight forwarders and common carriers by motor vehicle subject to part II of this Act to operate under joint rates or charges during a period of eighteen months from the date of enactment of this part, but not thereafter. The provisions of part II of this Act shall apply with respect to such joint rates or charges and the divisions thereof, and with respect to the parties thereto, as though such joint rates or charges had been established under the provisions of such part II, and the provisions of this part shall not apply with respect thereto: Provided, however, That—

“(1) Joint rates or charges and concurrences, contained in tariffs heretofore filed with the Commission shall become effective, without notice, as of the date of enactment of this part, unless the parties thereto file notice with the Commission, within thirty days after the date of enactment of this part, canceling such joint rates or charges and concurrences;

“(2) Joint rates or charges and concurrences, contained in tariffs heretofore offered for filing with the Commission, but rejected by the Commission, shall become effective, without notice, as of the date of enactment of this part, if filed with the Commission within thirty days after the date of enactment of this part;
“(3) Joint rates or charges and concurrences, under which freight forwarders and common carriers by motor vehicle subject to part II of this Act were actually operating on July 1, 1941, may become effective, without notice, as of the date of enactment of this part, if tariffs covering such joint rates or charges and concurrences are filed with the Commission within thirty days after the date of enactment of this part;

“(4) After the expiration of six months from the date of enactment of this part, (i) no new or additional joint rates or charges or divisions may be established under authority of this section, and (ii) no change shall be made in any joint rate or charge or division established, or which becomes effective, pursuant to this subsection, except as may be expressly authorized or required by order of the Commission in the exercise of its powers under part II of this Act;

“(5) Any joint rate or charge or concurrence established, or which becomes effective, pursuant to this subsection may at any time be canceled or withdrawn in accordance with the provisions of part II of this Act;

“(6) The filing of tariffs under paragraph (2) or (3) of this subsection may be in accordance with the requirements with respect to the form and manner of filing tariffs in effect under part II of this Act prior to December 31, 1936;

“(7) For the purpose of computing the period of thirty days prescribed in paragraph (1), (2), or (3) of this subsection, the date of mailing by registered mail shall be deemed the date of filing; and

“(8) As used in this subsection the term ‘rates or charges’ includes classifications, rules, and regulations with respect thereto.

(b) If the Commission shall find that the purposes of this section may be carried out within a shorter time than such period of eighteen months, it shall by order fix a date prior to the expiration of such period after which the joint rates or charges and concurrences referred to in this section shall no longer be lawfully in effect.

"PERMITS

"Sec. 410. (a) No person shall engage in service subject to this part unless such person holds a permit, issued by the Commission, authorizing such service; except that (1) any person engaged in service subject to this part when this section takes effect may continue to engage in such service for a period of one hundred and eighty days thereafter without a permit, and (2) if application for a permit is made to the Commission by such person within such period, such person may, under such regulations as the Commission shall prescribe, continue to engage in such service subject to this part until otherwise ordered by the Commission.

(b) Application for a permit shall be made in writing to the Commission, be verified under oath, and shall be in such form and contain such information and be accompanied by proof of service upon such interested parties as the Commission shall, by regulations, require.

(c) The Commission shall issue a permit to any qualified applicant therefor, authorizing the whole or any part of the service covered by the application, if the Commission finds that the applicant is ready, able, and willing properly to perform the service proposed, and that the proposed service, to the extent authorized by the permit, is or will be consistent with the public interest and the national transportation policy declared in this Act; otherwise such application shall be denied. No such permit shall be issued to any common
carrier subject to part I, II, or III of this Act; but no application made under this section by a corporation controlled by, or under common control with, a common carrier subject to part I, II, or III of this Act, shall be denied because of the relationship between such corporation and such common carrier.

"(d) The Commission shall not deny authority to engage in the whole or any part of the proposed service covered by any application made under this section solely on the ground that such service will be in competition with the service subject to this part performed by any other freight forwarder or freight forwarders.

"(e) Any permit issued under this section shall specify the nature or general description of the property with respect to which service subject to this part may be performed, and the territory within which, and the territories from which and to which, service subject to this part may be performed, under authority of such permit. At the time of issuance, and from time to time thereafter, there shall be attached to the exercise of the privileges granted by any such permit such reasonable terms, conditions, and limitations as are necessary to carry out the requirements of this part or those lawfully established by the Commission pursuant thereto; but no such terms, conditions, or limitations shall restrict the right of the freight forwarder to add to its equipment, facilities, or services within the scope of such permit, as the development of the business and the demands of the public shall require.

"(f) Permits shall be effective from the date specified therein, and shall remain in effect until suspended or terminated as herein provided. Any such permit may, upon application of the holder thereof, in the discretion of the Commission, be amended or revoked, in whole or in part, or may upon complaint, or on the Commission's own initiative, after notice and hearing, be suspended, modified, or revoked, in whole or in part, for willful failure to comply with any provision of this part, or with any lawful order, rule, or regulation of the Commission promulgated thereunder, or with any term, condition, or limitation of such permit: Provided, however, That no such permit shall be revoked (except upon application of the holder) unless the holder thereof fails to comply, within a reasonable time, not less than thirty days, to be fixed by the Commission, with any lawful order of the Commission commanding obedience to the provision of this part, or to the rule or regulation of the Commission thereunder, or to the term, condition, or limitation of such permit, found by the Commission to have been violated by such holder: Provided further, That the right to engage in service subject to this part under authority of any permit or any application filed pursuant to the provisions of this section may be suspended by the Commission, upon reasonable notice of not less than fifteen days to the forwarder, but without hearing or other proceedings, for failure to comply, and until compliance, with the provisions of section 405 (a) or with any lawful order, rule, or regulation of the Commission promulgated thereunder or under the provisions of section 405 (c) or (d).

"(g) Any such permit, or any right to engage in service subject to this part pending disposition of any application made to the Commission for a permit, and any right to a permit when issued, may be transferred, in accordance with such rules and regulations as the Commission shall prescribe to insure compliance with the provisions of this part, if the Commission finds that, with respect to the service covered by such right or permit, the transferee thereof satisfies the conditions prescribed in subsection (c) with respect to the original issuance of permits: Provided, however, That if the proposed transfer would affect the interests of employees of a freight forwarder, the
Commission shall require, as a prerequisite thereto, a fair and equitable arrangement to protect the interests of the employees affected.

"(h) Permits issued under this part shall not authorize the holder thereof to conduct any direct railroad, water, or motor-carrier operations, except motor-vehicle operations in transportation which, pursuant to the provisions of section 202 (c) (1) of this Act, is to be regulated as service subject to this part.

"(i) No freight forwarder which is controlled by, or under common control with, a common carrier subject to part I, II, or III of this Act shall abandon all or any portion of its service subject to this part unless and until there shall first have been obtained from the Commission a certificate that such abandonment is consistent with the public interest and the national transportation policy declared in this Act. Any such abandonment contrary to the provisions of this paragraph may be enjoined by any court of competent jurisdiction at the suit of the United States, the Commission, any commission or regulating body of the State or States affected, or any party in interest; and any such freight forwarder or any such carrier controlling or under common control with such freight forwarder which, or any director, officer, receiver, operating trustee, lessee, agent, or person acting for or employed by such freight forwarder or carrier who, knowingly authorizes, consents to, or permits any violation of the provisions of this subsection shall upon conviction thereof be punished by a fine of not more than $5,000.

"RELATIONSHIPS BETWEEN FREIGHT FORWARDERS AND OTHER PERSONS

"Sec. 411. (a) (1) It shall be unlawful for a freight forwarder, or any person controlling, controlled by, or under common control with a freight forwarder, to acquire control of a carrier subject to part I, II, or III of this Act; except that this subsection shall not limit the right of any carrier subject to part I, II, or III of this Act to acquire control of any other carrier subject to part I, II, or III of this Act in accordance with the provisions of section 5 of part 1 of this Act.

"(2) It shall be unlawful to continue to maintain control accomplished or effectuated after this subsection takes effect and in violation of its provisions.

"(b) It shall be unlawful for any person whose principal business is that of manufacturing and selling and/or buying and selling articles or commodities, and whose business operations are of such a character that services of a freight forwarder or freight forwarders (or similar assembling, consolidating, and shipping operations performed by such person for itself) are commonly used in connection with the transportation of such articles or commodities, or for any person controlling, controlled by, or under common control with such person, to engage in service subject to this part: Provided, however, That the Commission shall have power to issue a permit, under section 410, to any such person upon a finding that the proposed service will be consistent with the public interest and with the national transportation policy declared in this Act and that the applicant is otherwise qualified under section 410: And provided further, That any such person who has been continuously engaged in business as a freight forwarder since October 1, 1941, and is on the date of enactment of this part so engaged, shall have the same authority to continue to engage in service subject to this part, until otherwise ordered by the Commission, as is granted to other persons under the provisions of section 410 (a).
49 U. S. C., chs. 1, 8, 12.
Ante, p. 176; post, pp. 300, 746.

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"(c) After the expiration of six months from the date of enactment of this part it shall be unlawful for any director, officer, employee, or agent of any common carrier subject to part I, II, or III of this Act or of any person controlling, controlled by, or under common control with such a common carrier, in his or her own personal pecuniary interest, to own, lease, control, or hold stock in, any freight forwarder, directly or indirectly; but this subsection shall not forbid or preclude the holding of a director's qualifying shares of stock from which no personal pecuniary benefit is derived by the holder.

"(d) The Commission is hereby authorized, upon complaint, or upon its own initiative without complaint, but after notice and hearing, to investigate and determine whether any person is violating the provisions of subsection (a), (b), or (c). If the Commission finds after such investigation that such person is violating any of such provisions, it shall by order require such person to take such action as may be necessary, in the opinion of the Commission, to prevent continuance of such violation. The provisions of this subsection shall be in addition to, and not in substitution for, any other enforcement provisions contained in, or applicable for purposes of enforcement of, this part.

"(e) The district courts of the United States shall have jurisdiction upon the complaint of the Commission, alleging a violation of any of the provisions of subsection (a), (b), or (c) or disobedience of any order issued by the Commission thereunder by any person, to issue such writs of injunction or other proper process, mandatory or otherwise, as may be necessary to restrain such person from violation of such provision or to compel obedience to such order.

"(f) The Commission may from time to time, for good cause shown, make such orders supplemental to any order made under the foregoing provisions of this section as it may deem necessary or appropriate.

"(g) Nothing in this Act shall be construed to make it unlawful for any common carrier subject to part I, II, or III of this Act, or any person controlling such a common carrier, to have or to acquire control of a freight forwarder or freight forwarders; and, in any case where such control exists, no rate, charge, classification, rule, regulation, or practice of the common carrier or of any freight forwarder controlled by such common carrier, or under common control with such common carrier, shall be held to be unlawful under any provision of this Act because of the relationship between such common carrier and such freight forwarder.

**ACCOUNTS, RECORDS, AND REPORTS**

"Sec. 412. (a) For purposes of administration of the provisions of this part, the Commission is hereby authorized to require annual, periodical, or special reports from freight forwarders, and to prescribe the manner and form in which such reports shall be made, and to require from such forwarders specific, full, true, and correct answers to all questions upon which the Commission may deem information to be necessary. Such annual reports shall give an account of the affairs of the freight forwarder in such form and detail as may be prescribed by the Commission. The Commission may, in its discretion, for purposes of administration of the provisions of this part, prescribe a uniform system of accounts applicable to freight forwarders, and the period of time within which they shall have such uniform system of accounts, and the manner in which such accounts shall be kept. The Commission may also require any such forwarder to file with it a true copy of any contract or agreement between such forwarder and any person in relation to transportation facilities, service, or traffic affected by the provisions of this part.

Authority of Commission.

Uniform system of accounts.

Filling of contracts, etc.
“(b) Such annual reports shall contain all the required information for the period of twelve months ending on the 31st day of December in each year, unless the Commission shall specify a different date, and shall be made out under oath and filed with the Commission at its office in Washington within three months after the close of the year for which the report is made, unless additional time be granted in any case by the Commission. Such periodical or special reports as may be required by the Commission under subsection (a) hereof shall also be under oath, whenever the Commission so requires.

“(c) The Commission may, in its discretion, prescribe the forms of any and all accounts, records, and memoranda to be kept by freight forwarders, with respect to service subject to this part, and the length of time such accounts, records, and memoranda shall be preserved, including the accounts, records, and memoranda of the movement of traffic, as well as of the receipts and expenditures of money; and it shall be unlawful for freight forwarders to keep any accounts, books, records, and memoranda contrary to any rule, regulation, or order of the Commission with respect thereto.

“(d) The Commission or its duly authorized special agents, accountants, or examiners shall at all times have access to and authority, under its order, to inspect and examine any and all lands, buildings, or equipment of freight forwarders; and shall have authority to inspect and copy any and all accounts, books, records, memoranda, correspondence, and other documents of freight forwarders, and such accounts, books, records, memoranda, correspondence, and other documents of any person controlling, controlled by, or under common control with any freight forwarder, as the Commission deems relevant to such person's relation to or transactions with such freight forwarder. Freight forwarders and persons shall submit their accounts, books, records, memoranda, correspondence, and other documents for the inspection and copying authorized by this subsection, and freight forwarders shall submit their lands, buildings, and equipment for examination and inspection, to any duly authorized special agent, accountant, or examiner of the Commission upon demand and the display of proper credentials.

“(e) The Commission may issue orders specifying such operating, accounting, or financial papers, records, books, correspondence, or documents of freight forwarders as may after a reasonable time be destroyed, and prescribing the length of time the same shall be preserved.

“(f) As used in this section the words 'keep' and 'kept' shall be construed to mean made, prepared, or compiled, as well as retained.

“BILLS OF LADING AND DELIVERY OF PROPERTY

“Sec. 413. The provisions of section 20 (11) and (12) of part I of this Act, together with such other provisions of such part (including penalties) as may be necessary for the enforcement of such provisions, shall apply with respect to freight forwarders, in the case of service subject to this part, with like force and effect as in the case of those persons to which such provisions are specifically applicable, and the freight forwarder shall be deemed both the receiving and delivering transportation company for the purposes of such section 20 (11) and (12). When the services of a common carrier by motor vehicle subject to part II of this Act are utilized by a freight forwarder for the receiving of property from a consignor in service subject to this part, such carrier may, with the consent of the freight forwarder, execute the bill of lading or shipping receipt for the freight forwarder. When the services of a common carrier by motor vehicle subject to part II of this Act are utilized by a freight forwarder

34 Stat. 595; 41 Stat. 694.
Application of provisions to freight forwarders.

49 Stat. 543.
Ante, p. 176; post, pp. 300, 746.
for the delivery of property to the consignee named in the freight forwarder's bill of lading, shipping receipt, or freight bill, the property may, with the consent of the freight forwarder, be delivered on the freight bill, and receipted for on the delivery receipt, of the freight forwarder.

"COLLECTION OF RATES AND CHARGES"

"Sec. 414. In the case of service subject to this part, it shall be unlawful for a freight forwarder, or a common carrier by motor vehicle subject to part II of this Act whose services are utilized by a freight forwarder, to deliver or relinquish possession of property to the consignee named in the bill of lading, shipping receipt, or freight bill of the freight forwarder until all tariff rates and charges thereon have been paid, except under such rules and regulations as the Commission may from time to time prescribe to govern the settlement of all such rates and charges and to prevent unjust discrimination or undue preference or prejudice: Provided, That the provisions of this section shall not be construed to prohibit any such forwarder or carrier from extending credit in connection with rates and charges on freight transported for the United States, for any department, bureau, or agency thereof, or for any State, Territory, or political subdivision thereof, or for the District of Columbia.

"ALLOWANCES TO SHIPPERS FOR TRANSPORTATION SERVICE"

"Sec. 415. If the owner of property transported in service subject to this part directly or indirectly renders any service connected therewith, or furnishes any instrumentality used therein, the charge and the allowance therefor, to such owner, shall be published in tariffs filed in the manner provided in this part and shall be no more than is just and reasonable and the Commission may, after hearing on a complaint or on its own initiative, determine what is a reasonable charge as the maximum to be paid by the freight forwarder or forwarders for the services so rendered or for the use of the instrumentality so furnished, and fix the same by appropriate order.

"NOTICES, ORDERS, AND SERVICE OF PROCESSES"

"Sec. 416. (a) It shall be the duty of every freight forwarder to file with the Commission a designation in writing of the name and post-office address of an agent upon whom or which service of notices or orders may be made under this part. Such designation may from time to time be changed by like writing similarly filed. Service of notices or orders in proceedings under this part may be made upon such forwarder by personal service upon it or upon an agent so designated by it, or by mail addressed to it or to such agent at the address filed. In default of such designation, service of any notice or order may be made by posting in the office of the Secretary of the Commission. Whenever notice or order is served by mail, as provided herein, the date of mailing shall be considered as the time of service. In proceedings before the Commission involving the lawfulness of rates, charges, classifications, or practices, service of notice upon an attorney in fact of a freight forwarder who has filed a tariff in behalf of such freight forwarder shall be deemed to be due and sufficient service upon the freight forwarder.

"(b) The Commission may suspend, modify, or set aside its orders upon such notice and in such manner as it shall deem proper.

"(c) Except as otherwise provided in this part, all orders of the Commission shall take effect within such reasonable time, not less than thirty days, as the Commission may prescribe and shall continue
in force until its further order, or for a specified period of time, according as shall be prescribed in the order, unless the same shall be suspended, modified, or set aside by the Commission, or be suspended or set aside by a court of competent jurisdiction.

"(d) It shall be the duty of every freight forwarder, its agents, and employees to observe and comply with such orders so long as the same shall remain in effect.

"ENFORCEMENT AND PROCEDURE"

"SEC. 417. (a) The provisions of sections 12 and 17 of part I of this Act, together with such other provisions of such part (including penalties) as may be necessary for the enforcement of such provisions, and of the Compulsory Testimony Act (27 Stat. 443), and of the Immunity of Witnesses Act (34 Stat. 798; 32 Stat. 804, sec. 1), shall apply with full force and effect in the administration and enforcement of this part.

"(b) If any freight forwarder fails to comply with or operates in violation of any provision of this part, or any rule, regulation, requirement, or order thereunder, or of any term or condition of any permit, the Commission or the Attorney General of the United States (or, in case of such an order, any party injured by the failure to comply therewith or by the violation thereof) may apply to any district court of the United States having jurisdiction of the parties for the enforcement of such provision of this part or of such rule, regulation, requirement, order, term, or condition; and such court shall have jurisdiction to enforce obedience thereto by a writ or writs of injunction or other process, mandatory or otherwise, restraining such carrier and any officer, agent, employee, or representative thereof from further violation of such provision of this part or of such rule, regulation, requirement, order, term, or condition, and enjoining obedience thereto.

"(c) The Commission shall enter of record a written report of hearings conducted upon complaint, or upon its own initiative without complaint, stating its conclusions, decision, and order; and shall furnish a copy of such report to all parties of record. The Commission may provide for the publication of such reports in the form best adapted for public information and use, and such authorized publications shall, without further proof or authentication, be received as competent evidence of such reports in any court of competent jurisdiction.

"(d) The copies of classifications and tariffs of rates and charges, and of all contracts, agreements, and arrangements of freight forwarders filed with the Commission under this part, and the statistics, tables, and figures contained in the annual or other reports of freight forwarders made to the Commission under this part, shall be preserved as public records in the custody of the secretary of the Commission, and shall be received as prima facie evidence of what they purport to be for the purpose of investigations by the Commission and in all judicial proceedings; and copies of and extracts from any of said classifications, tariffs, contracts, agreements, arrangements, or reports, made public records as aforesaid, certified by the secretary, under the Commission's seal, shall be received in evidence with like effect as the originals.

"CARRIERS THE SERVICES OF WHICH FREIGHT FORWARDERS MAY UTILIZE"

"SEC. 418. It shall be unlawful, except in the performance within terminal areas of transfer, collection, or delivery services, for freight forwarders to employ or utilize the instrumentalities or services of
any carriers other than common carriers by railroad, motor vehicle, or water, subject to this Act; express companies subject to this Act; air carriers subject to the Civil Aeronautics Act of 1938, as amended; common carriers by motor vehicle engaged in transportation exempted under the provisions of section 204 (a) (7a) of this Act; common carriers by motor vehicle exempted under the provisions of section 204 (a) (4a) of this Act; or common carriers by water engaged in transportation exempted under the provisions of section 303 (b) of this Act.

"LIABILITY FOR PAST ACTS AND OMISSIONS"

"SEC. 419. No person shall be subject to any punishment or liability under the provisions of this Act on account of any act done or omitted to be done, prior to the effective date of this part, in connection with the establishment, charging, collection, receipt, or payment of rates of freight forwarders, or joint rates or divisions between freight forwarders and common carriers by motor vehicle subject to this Act.

"SPECIAL POWERS DURING TIME OF WAR OR OTHER EMERGENCY"

"SEC. 420. The provisions of section 1 (15), (16), and (17) of part I of this Act shall be applicable, in the case of service subject to this part, with respect to freight forwarders and other persons, and the service, equipment, and facilities of freight forwarders, with like force and effect as in the case of the carriers and other persons, and the service, equipment, and facilities, to which such provisions are specifically applicable.

"UNLAWFUL ACTS AND PENALTIES"

"SEC. 421. (a) Any person who knowingly and willfully violates any provision of this part, or any rule, regulation, requirement, or order thereunder, or any term or condition of any permit, for which no penalty is otherwise provided, shall be deemed guilty of a misdemeanor and upon conviction thereof shall be subject to a fine of not more than $100 for the first offense and not more than $500 for any subsequent offense. Each day of such violation shall constitute a separate offense.

(b) Any freight forwarder or any officer, agent, employee, or representative thereof who, by any device or means, shall knowingly and willfully assist, or shall willingly suffer or permit, any person to afford service at less than lawful rates shall be deemed guilty of a misdemeanor and upon conviction thereof shall be subject to a fine of not more than $500 for the first offense and not more than $2,000 for any subsequent offense.

(c) Any person who shall by any device or means, whether with or without the consent or connivance of any freight forwarder or its officer, agent, employee, or representative, knowingly and willfully obtain service subject to this part at less than the rates or charges lawfully in effect, or shall knowingly and willfully, directly or indirectly, by false claim, false billing, false representation, or other device or means, obtain or attempt to obtain any allowance, refund, or repayment in connection with or growing out of such service, whether with or without the consent or connivance of such forwarder or its officer, agent, employee, or representative, whereby the compensation of such forwarder for such service, either before or after payment, shall be less than the rates or charges lawfully in effect, shall be deemed guilty of a misdemeanor and upon conviction thereof shall be subject to a fine of not more than $500 for the first offense and not more than $2,000 for any subsequent offense.
“(d) Any freight forwarder, or any officer, agent, employee, or representative thereof, who shall willfully fail or refuse to make a report to the Commission as required under this part, or to make specific and full, true, and correct answer to any question within thirty days from the time it is lawfully required by the Commission so to do, or to keep accounts, records, and memoranda in the form and manner prescribed by the Commission, or shall knowingly and willfully falsify, destroy, mutilate, or alter any such report, account, record, or memorandum, or shall knowingly and willfully file with the Commission any false report, account, record, or memorandum, or shall knowingly and willfully neglect or fail to make full, true, and correct entries in such accounts, records, or memoranda of all facts and transactions appertaining to the business of the freight forwarder, or shall knowingly and willfully keep any accounts, records, or memoranda contrary to the rules, regulations, or orders of the Commission with respect thereto, shall be guilty of a misdemeanor and upon conviction thereof shall be subject for each offense to a fine of not more than $5,000. As used in this subsection, the word ‘keep’ shall be construed to mean make, prepare, or compile, as well as retain.

“(e) Any special agent, accountant, or examiner of the Commission who knowingly and willfully divulges any fact or information which may come to his knowledge during the course of any examination or inspection made under authority of this part, except as he may be directed by the Commission or by a court or judge thereof, shall be guilty of a misdemeanor, and upon conviction thereof shall be subject to a fine of not more than $500 or imprisonment for not exceeding six months, or both.

“(f) It shall be unlawful for any freight forwarder or any officer, agent, employee, or representative of such forwarder, or for any other person authorized by such forwarder or any such person to receive information, knowingly and willfully to disclose to, or permit to be acquired by, any person other than the shipper or consignee, without the consent of such shipper or consignee, any information concerning the nature, kind, quantity, destination, consignee, or routing of any property tendered or delivered to such forwarder in service subject to this part, which information may be or is used to the detriment or prejudice of such shipper or consignee, or which may or does improperly disclose his business transactions to a competitor; and it shall also be unlawful for any person to solicit or knowingly and willfully receive any such information which may be or is so used. Any person violating any provisions of this subsection shall be guilty of a misdemeanor and upon conviction thereof shall be subject to a fine of not more than $100 for the first offense and not more than $500 for any subsequent offense. Each day of such violation shall constitute a separate offense. Nothing in this part shall be construed to prevent the giving of such information in response to any legal process issued under the authority of any court, or to any officer or agent of the Government of the United States or of any State, Territory, or District thereof, in the exercise of his powers, or to any officer or other duly authorized person seeking such information for the prosecution of persons charged with or suspected of crimes, or to another freight forwarder, or its duly authorized agent, for the purpose of adjusting mutual traffic accounts in the ordinary course of business of such forwarders.

“(g) The provisions of the Elkins Act of February 19, 1903, as amended (U. S. C., 1910 ed., title 49, secs. 41, 42, and 43), shall apply to service subject to this part, and to freight forwarders and shippers in respect to such service, and shall apply for purposes of
enforcement of this part; and the provisions of such Act shall be considered to apply in addition to, and not to the exclusion of, the provisions of this part.

"SEPARABILITY OF PROVISIONS"

"SEC. 422. If any provision of this part, or the application thereof to any person or circumstances, is held invalid, the other provisions of this part, and the application of such provision to any other person or circumstances, shall not be affected thereby."

AMENDMENT TO SECTION 202 (c)

Sec. 2. Section 202 (c) of the Interstate Commerce Act, as amended, is amended to read as follows:

"(c) Notwithstanding any provision of this section or of section 203, the provisions of this part, except the provisions of section 204 relative to qualifications and maximum hours of service of employees and safety of operation and equipment, shall not apply—

"(1) to transportation by motor vehicle by a carrier by railroad subject to part I, or by a water carrier subject to part III, or by a freight forwarder subject to part IV, incidental to transportation or service subject to parts, in the performance within terminal areas of transfer, collection, or delivery services; but such transportation shall be considered to be and shall be regulated as transportation subject to part I when performed by such carrier by railroad, as transportation subject to part III when performed by such water carrier, and as transportation or service subject to part IV when performed by such freight forwarder;

"(2) to transportation by motor vehicle by any person (whether as agent or under a contractual arrangement) for a common carrier by railroad subject to part I, an express company subject to part I, a motor carrier subject to this part, a water-carrier subject to part III, or a freight forwarder subject to part IV, in the performance within terminal areas of transfer, collection, or delivery service; but such transportation shall be considered to be performed by such carrier, express company, or freight forwarder as part of, and shall be regulated in the same manner as, the transportation by railroad, express, motor vehicle, or water, or the freight forwarder transportation or service, to which such services are incidental."

AMENDMENT TO SECTION 219

Sec. 3. Section 219 of the Interstate Commerce Act, as amended, is amended to read as follows:

"Sec. 219. The provisions of section 20 (11) and (12) of this Act, together with such other provisions of such part (including penalties) as may be necessary for the enforcement of such provisions, shall apply with respect to common carriers by motor vehicle with like force and effect as in the case of those persons to which such provisions are specifically applicable."

AMENDMENTS TO CIVIL AERONAUTICS ACT OF 1938

Sec. 4. (a) The first sentence of subsection (b) of section 1008 of the Civil Aeronautics Act of 1938, as amended, is amended to read as follows:

"Air carriers may establish reasonable through service and joint rates, fares, and charges with other common carriers; except that with respect to transportation of property, air carriers not directly engaged in the operation of aircraft in air transportation (other
than companies engaged in the air express business) may not establish joint rates or charges, under the provisions of this subsection, with common carriers subject to the Interstate Commerce Act."

(b) Subsection (b) of section 412 of the Civil Aeronautics Act of 1938, as amended, is amended to read as follows:

"Approval by Authority

"(b) The Authority shall by order disapprove any such contract or agreement, whether or not previously approved by it, that it finds to be adverse to the public interest, or in violation of this Act, and shall by order approve any such contract or agreement, or any modification or cancelation thereof, that it does not find to be adverse to the public interest, or in violation of this Act; except that the Authority may not approve any contract or agreement between an air carrier not directly engaged in the operation of aircraft in air transportation and a common carrier subject to the Interstate Commerce Act, as amended, governing the compensation to be received by such common carrier for transportation services performed by it."

NUMBERING OF SECTION 23 OF INTERSTATE COMMERCE ACT

SEC. 5. Section 10 of the Act entitled "An act to amend an act entitled 'An act to regulate commerce,' approved February fourth, eighteen hundred and eighty-seven", approved March 2, 1889 (U. S. C., 1940 ed., title 49, sec. 49), which has been commonly cited and referred to as section 23 of the Interstate Commerce Act, as amended, is hereby designated and numbered as section 23 of the Interstate Commerce Act, as amended.

EFFECTIVE DATES

SEC. 6. Part IV of the Interstate Commerce Act shall take effect on the date of enactment of this Act, except that section 405 shall take effect sixty days after the date of enactment of this Act, and section 404, 406, 413, 414, and 417, shall take effect ninety days after the date of enactment of this Act: Provided, however, That the Interstate Commerce Commission shall, if found by it to be necessary or advisable in the public interest, by general or special order, postpone the taking effect of any of the provisions of this part to such time, but not beyond the 1st day of September 1942, as the Commission shall prescribe.

Approved, May 16, 1942.

[CHAPTER 319]

AN ACT

To amend the National Housing Act, and for other purposes.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That section 603 (a) of the National Housing Act, as amended, is hereby amended by (1) striking out the word "section" where it appears in the second and third provisos and inserting in each such place the word "title"; (2) striking out "$300,000,000" and inserting in lieu thereof "$800,000,000"; (3) striking out of the third proviso "July 1, 1942" in each place where it appears and inserting in lieu thereof "July 1, 1943"; and (4) striking out of the third proviso "September 8, 1939" and inserting in lieu thereof "May 27, 1941".

SEC. 2. Section 603 (b) (2) of such Act, as amended is hereby amended by (1) striking out "$4,000" and inserting in lieu thereof "$5,400"; (2) striking out "$6,000" and inserting in lieu thereof "$5,400";
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"$7,500"; (3) striking out "$8,000" and inserting in lieu thereof "$9,500"; and (4) striking out "$10,500" and inserting in lieu thereof "$12,000".

SEC. 3. Section 603 (b) (3) of such Act, as amended, is hereby amended by striking out the word "twenty" and inserting in lieu thereof the word "twenty-five".

SEC. 4. Section 603 (c) of such Act, as amended, is hereby amended by (1) striking the third sentence thereof and inserting in lieu thereof the following sentence: "If the Administrator finds, upon the presentation of a mortgage for insurance and the tender of the initial premium charge and such other charges as the Administrator may require, that the mortgage complies with the provisions of this title, such mortgage may be accepted for insurance by endorsement or otherwise as the Administrator may prescribe; but no mortgage shall be accepted for insurance under this title unless the Administrator finds that the project with respect to which the mortgage is executed is an acceptable risk in view of the emergency referred to in this section:"; (2) substituting the word "title" for the word "section" in the last sentence thereof; and (3) inserting at the end thereof the following new sentence: "The Administrator is further authorized to prescribe such procedures as in his judgment are necessary to secure to war workers occupancy priority with respect to properties which have not been previously occupied and which are covered by mortgages insured under this section and section 608."

SEC. 5. Section 604 (a) of such Act, as amended, is hereby amended by striking the words "this title" where they first appear and inserting in lieu thereof "section 603".

SEC. 6. Section 604 (c) of such Act, as amended, is hereby amended by striking the word "section" and inserting in lieu thereof the word "title".

SEC. 7. Section 604 (d) of such Act, as amended, is hereby amended by (1) striking out the second sentence thereof and inserting in lieu thereof the following sentences: "All such debentures shall be dated as of the date foreclosure proceedings were instituted, or the property was otherwise acquired by the mortgagee after default, and shall bear interest from such date at a rate determined by the Administrator, with the approval of the Secretary of the Treasury, at the time the mortgage was accepted for insurance, but not to exceed 3 per centum per annum, payable semiannually on the 1st day of January and the 1st day of July of each year. Such debentures as are issued in exchange for property covered by mortgages accepted for insurance under this section prior to the date of the enactment of the National Housing Act Amendments of 1942, shall mature three years after the 1st day of July following the maturity date of the mortgage on the property in exchange for which the debentures were issued: Provided, That any mortgagee entitled to receive such debentures may elect to receive in lieu thereof debentures which shall mature ten years after the date thereof.; and (2) striking the word "section" appearing in the last sentence and inserting in lieu thereof the word "title".

SEC. 8. Section 604 (g) of such Act, as amended, is hereby amended by (1) striking out the word "section" in each of the first two places where it appears and inserting in each such place the word "title"; and (2) inserting before the word "unless" the words "with respect to mortgages insured under section 608".  

Maturity.

Occupancy priority for war workers.

Premium charges.

Execution of debentures.

Maturity.
SEC. 9. Section 605 (a) of such Act, as amended, is hereby amended by striking out "section 604" in the second sentence and inserting in lieu thereof the words "this title".

SEC. 10. Section 212 of such Act, as amended, is hereby amended by inserting after the word "title" the following: "or under section 608 of title VI".

SEC. 11. Title VI of the National Housing Act, as amended, is hereby further amended by adding the following new section at the end thereof:

"SEC. 608. (a) In addition to mortgages insured under section 603 of this title, the Administrator is authorized to insure mortgages as defined in section 601 of this title (including advances on such mortgages during construction) which are eligible for insurance as hereinafter provided.

"(b) To be eligible for insurance under this section a mortgage shall meet the following conditions:

"(1) The mortgaged property shall be held by a mortgagor approved by the Administrator. The Administrator may, in his discretion, require such mortgagor to be regulated or restricted as to rents or sales, charges, capital structure, rate of return, and methods of operation. The Administrator may make such contracts with, and acquire for not to exceed $100 stock or interest in any such mortgagor, as the Administrator may deem necessary to render effective such restriction or regulation. Such stock or interest shall be paid for out of the War Housing Insurance Fund, and shall be redeemed by the mortgagor at par upon the termination of all obligations of the Administrator under the insurance.

"(2) The mortgaged property shall be designed for rent for residential use by war workers.

"(3) The mortgage shall involve a principal obligation in an amount—

"(A) not to exceed $5,000,000; and

"(B) not to exceed 90 per centum of the amount which the Administrator estimates will be the reasonable replacement cost of the completed property or project, including the land; the proposed physical improvements; utilities within the boundaries of the property or project; architects’ fees; taxes and interest accruing during construction; and other miscellaneous charges incidental to construction and approved by the Administrator: Provided, That such mortgage shall not in any event exceed the amount which the Administrator estimates will be the cost of the completed physical improvements on the property or project, exclusive of off-site public utilities and streets, and organization and legal expenses; and

"(C) not to exceed $1,350 per room for such part of such property or project as may be attributable to dwelling use.

The mortgage shall provide for complete amortization by periodic payment within such term as the Administrator shall prescribe, and shall bear interest (exclusive of premium charges for insurance) at not to exceed 4½ per centum per annum on the amount of the principal obligation outstanding at any time. The Administrator may consent to the release of a part or parts of the mortgaged property from the lien of the mortgage upon such terms and conditions as he may prescribe and the mortgage may provide for such release.

"(c) The failure of the mortgagor to make any payment due or provided to be paid by the terms of a mortgage insured under this section shall be considered a default under such mortgage, and if such default continues for a period of thirty days, the mortgagee shall be entitled to receive the benefits of the insurance as hereinafter..."
provided, upon assignment, transfer, and delivery to the Administrator, within a period and in accordance with rules and regulations to be prescribed by the Administrator of (1) all rights and interest arising under the mortgage so in default; (2) all claims of the mortgagee against the mortgagors or others, arising out of the mortgage transaction; (3) all policies of title or other insurance or surety bonds or other guaranties and any and all claims thereunder; (4) any balance of the mortgage loan not advanced to the mortgagor; (5) any cash or property held by the mortgagee, or to which it is entitled, as deposits made for the account of the mortgagor and which have not been applied in reduction of the principal of the mortgage indebtedness; and (6) all records, documents, books, papers, and accounts relating to the mortgage transaction. Upon such assignment, transfer, and delivery the obligation of the mortgagee to pay the premium charges for mortgage insurance shall cease, and the Administrator shall, subject to the cash adjustment provided for in section 604 (c), issue to the mortgagee debentures having a total face value equal to the value of the mortgage, and a certificate of claim as hereinafter provided. For the purposes of this subsection, the value of the mortgage shall be determined in accordance with rules and regulations prescribed by the Administrator, by adding to the amount of the original principal obligation of the mortgage which was unpaid on the date of default, the amount the mortgagee may have paid for (A) taxes, special assessments, and water rates, which are liens prior to the mortgage; (B) insurance on the property; and (C) reasonable expenses for the completion and preservation of the property; less the sum of (i) an amount equivalent to 1 per centum of the unpaid amount of such principal obligation on the date of default; (ii) any amount received on account of the mortgage after such date; and (iii) any net income received by the mortgagee from the property after such date: Provided, That the mortgagee in the event of a default under the mortgage may, at its option and in accordance with regulations of, and in a period to be determined by the Administrator, proceed to foreclose on and obtain possession of or otherwise acquire such property from the mortgagor after default, and receive the benefits of the insurance as herein provided, upon (1) the prompt conveyance to the Administrator of title to the property which meets the requirements of the rules and regulations of the Administrator in force at the time the mortgage was insured, and which is evidenced in the manner prescribed by such rules and regulations; and (2) the assignment to him of all claims of the mortgagee against the mortgagor or others, arising out of the mortgage transaction or foreclosure proceedings, except such claims that may have been released with the consent of the Administrator. Upon such conveyance and assignment, the obligation of the mortgagee to pay the premium charges for insurance shall cease and the mortgagee shall be entitled to receive the benefits of the insurance as provided in this subsection, except that in such event the 1 per centum deduction, set out in (i) hereof, shall not apply.

“(d) The certificate of claim issued by the Administrator to any mortgagee in connection with the insurance of mortgages under this section shall be for an amount determined in accordance with subsections (e) and (f) of section 604 of this title, except that any amount remaining after the payment of the full amount under the certificate of claim shall be retained by the Administrator and credited to the War Housing Insurance Fund.

“(e) Debentures issued under this section shall be issued in accordance with the provisions of section 604 (d) except that such debentures shall be dated as of the date of default as determined in subsection (c) of this section, and shall bear interest from such date.
“(f) The provisions of section 207 (k) of this Act shall be applicable to mortgages insured under this section, except that as applied to such mortgages (1) all references in such section 207 (k) to the ‘Housing Fund’ shall be construed to refer to the ‘War Housing Insurance Fund’, and (2) the reference therein to ‘subsection (g)’ shall be construed to refer to ‘subsection (c)’ of this section.

“(g) The Administrator shall also have power to insure under this title or title II any mortgage executed in connection with the sale by him of any property acquired under this title or title II without regard to the limitations upon eligibility contained therein.”

SEC. 12. Nothing contained in this Act shall be construed to supersede or be inconsistent with the provisions of the Executive Order Numbered 9070, dated February 24, 1942, and where necessary for this purpose, the term “Administrator”, as used herein, shall be construed to mean “Federal Housing Commissioner”.

SEC. 13. Section 2 (b) of such Act, as amended, is hereby amended to read as follows:

“(b) No insurance shall be granted under this section to any such financial institution with respect to any obligation representing any such loan, advance of credit, or purchase by it (1) if the amount of such loan, advance of credit, or purchase made for the purpose of financing the alteration, repair, or improvement of existing structures exceeds $2,500, or for the purpose of financing the construction of new structures exceeds $8,000; (2) if such obligation has a maturity in excess of three years and thirty-two days, except that such maturity limitation shall not apply if such loan, advance of credit, or purchase is for the purpose of financing the construction of a new structure for use in whole or in part for residential or agricultural purposes; or (3) unless the obligation bears such interest, has such maturity, and contains such other terms, conditions, and restrictions as the Administrator shall prescribe, in order to make credit available for the purposes of this title: Provided, That insurance may be granted to any such financial institution with respect to any obligation not in excess of $5,000 and having a maturity not in excess of seven years and thirty-two days representing any such loan, advance of credit, or purchase by it if such loan, advance of credit, or purchase (1) is made for the purpose of financing the alteration, repair, improvement, or conversion of an existing structure located in an area or locality in which the President shall find that an acute shortage of housing exists or impends which would impede national war activities; and (2) is made for the purpose of providing additional living accommodations: Provided further, That any obligation with respect to which insurance is granted under this section or on or after July 1, 1939, may be refinanced and extended in accordance with such terms and conditions as the Administrator may prescribe, but in no event for an additional amount or term in excess of the maximum provided for in this subsection. The Administrator is authorized to prescribe such procedures as in his judgment are necessary to secure to war workers occupancy priority with respect to any additional living accommodations referred to in clause (2) of the preceding sentence.

SEC. 14. (a) The heading of title VI of the National Housing Act, as amended, is hereby amended to read as follows: “TITLE VI—WAR HOUSING INSURANCE”.

(b) Such title VI is hereby amended (1) by striking out the word “Defense” wherever it appears therein, and inserting in lieu thereof the word “War”, and (2) by striking out the word “defense” wherever it appears therein, and inserting in lieu thereof the word “war”.

SEC. 15. This Act may be cited as the “National Housing Act Amendments of 1942”.

Approved, May 26, 1942.
[CHAPTER 320]  
AN ACT  
To relieve disbursing and certifying officers of the United States of responsibility for overpayments made on transportation accounts under certain circumstances.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That hereafter no disbursing or certifying officer of the United States shall be held liable for overpayments made for transportation furnished on Government bills of lading or transportation requests when said overpayments are due to the use of improper transportation rates, classifications, or the failure to deduct the proper amount under land-grant laws or equalization and other agreements.

Approved, June 1, 1942.

[CHAPTER 321]  
AN ACT  
To amend section 32 of the Emergency Farm Mortgage Act of 1933, as amended.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the tenth sentence of section 32 of the Emergency Farm Mortgage Act of 1933, as amended, is amended by striking out “June 1, 1942” wherever it appears therein and inserting in lieu thereof “July 1, 1943”.

Approved, June 3, 1942.

[CHAPTER 322]  
AN ACT  
To authorize an increase of the number of cadets at the United States Military Academy and to provide for maintaining the corps of cadets at authorized strength.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That, on and after July 1, 1942, there shall be allowed at the United States Military Academy four cadets for each Senator, Representative, Delegate in Congress, and the Resident Commissioner from Puerto Rico, six for the District of Columbia, and two cadets to be selected by the Governor of the Panama Canal from among the sons of civilians residing in the Canal Zone and the sons of civilian personnel of the United States Government and the Panama Railroad Company residing in the Republic of Panama, in addition to the number now authorized to be appointed from the United States at large, and from the enlisted men of the Regular Army and National Guard, and from the sons of deceased officers, soldiers, sailors, and marines.

SEC. 2. When on the date of admission of a new class the total number of cadets is below the number authorized, the Secretary of War may bring the corps of cadets to full strength by appointing qualified alternates and candidates recommended by the academic board, two-thirds thereof from qualified alternates and one-third thereof from qualified candidates; Provided, That any appointment made under this section shall be an additional appointment and shall not constitute an appointment otherwise authorized by law.

Approved, June 3, 1942.
[CHAPTER 323]

JOINT RESOLUTION

Declaring that a state of war exists between the Government of Hungary and the Government and the people of the United States and making provisions to prosecute the same.

Whereas the Government of Hungary has formally declared war against the Government and the people of the United States of America: Therefore be it

Resolved by the Senate and House of Representatives of the United States of America in Congress assembled, That the state of war between the United States and the Government of Hungary which has thus been thrust upon the United States is hereby formally declared; and the President is hereby authorized and directed to employ the entire naval and military forces of the United States and the resources of the Government to carry on war against the Government of Hungary; and, to bring the conflict to a successful termination, all of the resources of the country are hereby pledged by the Congress of the United States.

Approved, June 5, 1942.

[CHAPTER 324]

JOINT RESOLUTION

Declaring that a state of war exists between the Government of Bulgaria and the Government and the people of the United States and making provisions to prosecute the same.

Whereas the Government of Bulgaria has formally declared war against the Government and the people of the United States of America; Therefore be it

Resolved by the Senate and House of Representatives of the United States of America in Congress assembled, That the state of war between the United States and the Government of Bulgaria which has thus been thrust upon the United States is hereby formally declared; and the President is hereby authorized and directed to employ the entire naval and military forces of the United States and the resources of the Government to carry on war against the Government of Bulgaria; and, to bring the conflict to a successful termination, all of the resources of the country are hereby pledged by the Congress of the United States.

Approved, June 5, 1942.

[CHAPTER 325]

JOINT RESOLUTION

Declaring that a state of war exists between the Government of Rumania and the Government and the people of the United States and making provisions to prosecute the same.

Whereas the Government of Rumania has formally declared war against the Government and the people of the United States of America; Therefore be it

Resolved by the Senate and House of Representatives of the United States of America in Congress assembled, That the state of war between the United States and the Government of Rumania which has thus been thrust upon the United States is hereby formally declared; and the President is hereby authorized and directed to employ the entire naval and military forces of the United States and the resources of the Government to carry on war against the Government of Rumania; and, to bring the conflict to a successful termination, all of the resources of the country are hereby pledged by the Congress of the United States.

Approved, June 5, 1942.
AN ACT

June 5, 1942

To authorize the conveyance to the State of Illinois, for highway purposes only, a portion of the Naval Training Station, Great Lakes, Illinois.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the Secretary of the Navy be, and he is hereby, authorized to convey to the State of Illinois for highway purposes only, upon such terms and conditions as he may prescribe, all right, title, and interest of the United States of America in and to a parcel of land of the Naval Training Station, Great Lakes, Illinois, containing two and six hundred and eighty-nine one-thousandths acres, more or less.

SEC. 2. That if any part of the above-described lands herein granted to the State of Illinois shall be used for any other purpose or purposes or shall cease to be maintained by the State of Illinois for the purpose for which granted, such part shall revert to the United States.

SEC. 3. The right to alter, amend, or repeal this Act is hereby expressly reserved.

Approved, June 5, 1942.

AN ACT

June 5, 1942

To authorize aircraft flight rations for officers, enlisted men, and civilian employees of the Navy and Marine Corps while engaged in flight operations.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That hereafter there may be furnished to officers, enlisted men, and civilian employees of the Navy and Marine Corps, while actually engaged in flight operations, an aircraft flight ration in kind, chargeable to the proper Navy or Marine Corps appropriation, which flight ration shall be supplementary to any ration or subsistence allowance now granted to such personnel: Provided, That no part of an aircraft flight ration shall be furnished without cost to any person in a travel status or to any person to whom a per diem allowance is granted in lieu of actual subsistence.

Approved, June 5, 1942.

AN ACT

June 5, 1942

To authorize the Secretary of the Navy to grant to the board of trustees, School District Numbered 20, Charleston County, South Carolina, a parcel of land situated in the city of Charleston, South Carolina.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the Secretary of the Navy be, and he is hereby, authorized to grant to the board of trustees, School District Numbered 20, Charleston County, South Carolina, for use in connection with the Murray Vocational School, in the city of Charleston, South Carolina, all right, title, and interest of the United States in and to the naval radio station site in the city of Charleston, South Carolina, recently used as a Naval Reserve Armory adjacent to the said Murray Vocational School, containing approximately three hundred and forty-four one-thousandths acre.

Approved, June 5, 1942.
[CHAPTER 329]

AN ACT

To provide for the retirement, rank, and pay of heads of staff departments of the Marine Corps.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That any officer of the Marine Corps who may be retired while serving as head of a staff department of the Marine Corps, or who has served or shall have served two and one-half years or more as head of a staff department of the Marine Corps, and is retired after completion of such service while serving in a lower rank or grade, may, in the discretion of the President, be retired with the rank, pay, and allowances authorized by law for the highest grade or rank held by him as such head of a staff department of the Marine Corps: Provided, That the President in his discretion may extend the privileges herein authorized to such officers as have heretofore been retired and who satisfy the foregoing conditions: Provided further, That no increase provided herein in retired pay or allowances shall be held to have accrued prior to the passage of this Act.

Approved, June 5, 1942.

[CHAPTER 330]

AN ACT

To amend the Act approved June 24, 1926, entitled “An Act to authorize the construction and procurement of aircraft and aircraft equipment in the Navy and Marine Corps, and to adjust and define the status of the operating personnel in connection therewith”, so as to provide for the establishment of the designation of naval aviation pilot (airship), and for other purposes.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That paragraphs 1 and 2 of section 3 of the Act of June 24, 1926 (44 Stat. 766, 767; 34 U. S. C. 735), are hereby amended to read as follows:

“PAR. 1. That hereafter when the term ‘naval aviator’ is used in this Act or any other Act it shall mean any commissioned officer or warrant line officer in the Navy or Marine Corps who has successfully completed the course prescribed by competent authority for naval aviators and who has been or may hereafter be designated or appointed a naval aviator by competent authority and who has flown alone in a, or as first pilot of a dual-control, heavier-than-air craft not less than seventy-five hours and who has flown in heavier-than-air craft a total of not less than two hundred hours, or who has been in the air, under training, in airships not less than one hundred and fifty hours and successfully completed the course prescribed by competent authority.

“PAR. 2. That hereafter when the term ‘aviation pilot’ is used in this Act or any other Act it shall mean any enlisted man in the Navy or Marine Corps who has successfully completed the course prescribed for aviation pilots and who has been or may hereafter be designated or appointed an aviation pilot by competent authority and who has flown alone in a, or as first pilot of a dual-control, heavier-than-air craft not less than seventy-five hours and who has flown in heavier-than-air craft a total of not less than two hundred hours, or who has been in the air, under training, in airships not less than one hundred and fifty hours and who has flown in lighter-than-air craft a total of not less than two hundred hours.

“The term ‘pilot’ shall be construed to mean a naval aviator or an aviation pilot.”

Approved, June 5, 1942.
AN ACT
June 5, 1942
[S. 2446]
[Public Law 571]
U.S. Military Academy
Clothing, etc., for cadets undergoing flight training.

To prescribe certain allowances for cadets of the United States Military Academy undergoing flight training, and for other purposes

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That during such time as cadets of the United States Military Academy are undergoing flight training involving participation in regular and frequent aerial flights they shall be issued at Government expense the necessary aviation clothing and equipment for such training; during the course of such training when not quartered at the Military Academy they shall receive the same allowances for travel, subsistence, and quarters as are now or may hereafter be provided for Army aviation cadets; and during the course of such training they shall be entitled to the same insurance benefits as are provided by the Act of June 3, 1941 (Public Law 99, Seventy-seventh Congress), for enlisted men of the Army detailed as aviation students: Provided, That, upon completion of the prescribed training as aviation students, and until permanently relieved from duty involving participation in regular and frequent aerial flights, the insurance provided shall continue, but the premiums shall be deducted from the pay of the individual concerned and paid as the Secretary of War may direct to the Administrator of Veterans' Affairs; and upon being permanently relieved from duty involving participation in regular and frequent aerial flights, the insurance may be continued at the option and at the expense of the individual concerned.

Approved, June 5, 1942.

[CHAPTER 332]
JOINT RESOLUTION
Making an additional appropriation for the marine and war-risk insurance fund.

Resolved by the Senate and House of Representatives of the United States of America in Congress assembled, That the sum of $210,000,000 is hereby appropriated, out of any money in the Treasury not otherwise appropriated, to increase the marine and war-risk insurance fund for the purpose of providing insurance and reinsurance in accordance with the Act of June 29, 1940 (Public Act 677, Seventy-sixth Congress), as amended by section 3 (b) of the Act of June 6, 1941 (Public Law 101, Seventy-seventh Congress), the Acts of March 6, 1942 (Public Law 482, Seventy-seventh Congress), and April 11, 1942 (Public Law 523, Seventy-seventh Congress), and Executive Order Numbered 9054 of February 7, 1942. Such fund shall also be available for the employment by contract, without regard to section 3709 of the Revised Statutes, of persons, firms, and corporations for the investigation and settlement of insurance claims, and the payment of obligations incurred by such contracts shall be considered as nonadministrative expenses.

Approved, June 5, 1942.

[CHAPTER 333]
AN ACT
June 5, 1942
[Public Law 575]
Kings Canyon National Park, Calif. Boundary adjustments in General Grant grove section.

To authorize the adjustment of land-ownership lines within the General Grant grove section of the Kings Canyon National Park, California, in order to protect equities established by possession arising in conformity with a certain survey, and for other purposes.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the Secretary of the Interior shall so adjust the boundaries of the privately-owne lands in the General Grant grove section of the Kings Canyon
National Park, California, as to recognize existing equities based on possession or claim established in reliance upon a survey made by the county surveyor of Tulare County, California, and recorded in volume 17 of Maps, page 2, Official Records of the County Records of Tulare County, California. To effectuate the purposes of this Act the Secretary may amend existing patents or relinquish or grant parcels of land within the area to claimants whose equities the Secretary determines are entitled to recognition.

Sec. 2. The Secretary of the Interior is authorized to pay from funds appropriated or hereafter appropriated for the use of his Department, the costs of surveys, investigations, and other services necessary to accomplish the purpose of this Act.

Approved, June 5, 1942.

[CHAPTER 334]

AN ACT

To authorize the addition of certain lands to the Plumas National Forest, California.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That within the following-described areas any lands not in Government ownership which are found by the Secretary of Agriculture to be chiefly valuable for national-forest purposes may be offered in exchange under the provisions of the Act of March 20, 1922 (Public, Numbered 173; 42 Stat. L. 465), as amended by the Act of February 28, 1925 (Public, Numbered 513), upon notice as therein provided and upon acceptance of title, shall become parts of the Plumas National Forest; and any of such described areas in Government ownership found by the Secretaries of Agriculture and the Interior to be chiefly valuable for national-forest purposes and not now parts of any national forest may be added to said national forest as herein provided by proclamation of the President, subject to all valid claims and provisions of existing withdrawals: Provided, That any lands received in exchange under the provisions of this Act shall be open to mineral locations, mineral development, and patent in accordance with the mining laws of the United States:

Township 18 north, range 7 east, Mount Diablo base and meridian, California: Sections 3, 4, 5, 9, 10, 11, 12, 13, 15, 22, 23, 26, and 27.

Approved, June 5, 1942.

[CHAPTER 335]

AN ACT


Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the conveyance hereinafter particularly described and heretofore executed by Southern Pacific Railroad Company, a corporation, and its lessee, Southern Pacific Company, a corporation, involving certain lands or interest therein, in the town of Indio, in the county of Riverside, State of California, and forming a part of the right-of-way of said Southern Pacific Railroad Company, granted by the Government of the United States of America by section 28 of the Act of March 3, 1871 (16 Stat. 573), is hereby legalized, validated, and confirmed with the same force and effect as if the land involved therein had been
held at the time of such conveyance by the corporations making the same under absolute fee-simple title.

The conveyance, recorded in the office of the county recorder of Riverside County, California, in book of official records, which is hereby legalized, validated, and confirmed, is as follows: December 15, 1937: Volume 351, page 351, A. L. Wood, John Clinton Estate, Indio Fire Protection District, C. W. Walker, Jane Walker, and Faye Massey: Provided, That such legalization, validation, and confirmation shall not in any instance diminish said right-of-way to a width less than fifty feet on either side of the center of the main track or tracks of said Southern Pacific Railroad Company as now established and maintained: Provided further, That nothing herein contained is intended or shall be construed to legalize, validate, or confirm any rights, titles, or interests based upon or arising out of adverse possession, prescription, or abandonment, and not confirmed by conveyance heretofore made by Southern Pacific Railroad Company and its lessee, Southern Pacific Company: And provided further, That there shall be reserved to the United States all oil, coal, or other minerals in the land, and the right to prospect for, mine, and remove the same under such rules and regulations as the Secretary of the Interior may prescribe.

Approved, June 5, 1942.

[CHAPTER 336]

AN ACT

To provide that assistant or deputy heads of certain bureaus in the Department of the Interior shall be appointed under the civil-service laws, and for other purposes.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That hereafter assistant or deputy commissioners of the General Land Office and Bureau of Indian Affairs, in the Department of the Interior, shall be appointed by the Secretary of the Interior, subject to the civil-service laws and the Classification Act of 1923, as amended. Appointments to these positions shall be considered as made under the authority of section 169 of the Revised Statutes as amended (5 U. S. C., sec. 43). Assistant and deputy commissioners so appointed shall be authorized to sign such letters, papers, and documents and to perform such other duties as may be directed by the commissioner of their respective bureaus. The Secretary may designate for each of the aforementioned bureaus an assistant or deputy commissioner, who shall be authorized to perform the duties of the commissioner in case of the death, resignation, absence, or sickness of the commissioner.

Sec. 2. All provisions of law inconsistent with this Act are hereby repealed to the extent of such inconsistency.

Approved, June 5, 1942.

[CHAPTER 337]

AN ACT

To change the designation of the Fort Marion National Monument, in the State of Florida, and for other purposes.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the area now within the Fort Marion National Monument, in the State of Florida, shall hereafter be known as the "Castillo de San Marcos National Monument", under which name the aforesaid national monument shall be entitled to receive and to use all moneys heretofore or hereafter appropriated for the Fort Marion National Monument.

Approved, June 5, 1942.
[CHAPTER 338]

AN ACT

For the relief of persons in connection with the extraction of gold-bearing ore from the Ruck-A-Chucky dam site.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That no member of the association known as the Ruck-A-Chucky Mine Partnership or any of their agents or employees, or any other persons, shall be held liable on account of the extraction by them during the year 1940 of gold-bearing ore from Lot 19, Section 19, Township 13 North, Range 10 East, Mount Diablo Meridian, California, or adjacent lands. The Ruck-A-Chucky Mine Partnership and other persons shall be deemed to have obtained full title to such ore at the time of its extraction.

No person, partnership, or corporation, Ward & Ward, or the American Smelting and Refining Company shall be held liable on account of the purchase of any part of the gold ore referred to in the first paragraph of this Act. The purchasers of such ore shall be deemed to have acquired full title to the ore at the time of its purchase.

Approved, June 5, 1942.

[CHAPTER 339]

AN ACT

To authorize the sale of certain public lands in Alaska to the North Pacific Union Conference Association of Seventh-Day Adventists.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the North Pacific Union Conference Association of Seventh-Day Adventists is hereby authorized for a period of one year from and after the effective date of this Act to purchase, and the Secretary of the Interior is hereby authorized and directed to convey to the association for use as a mission site, the following-described public lands in Alaska: Beginning at corner numbered 1, identical with corner numbered 4, amended United States Survey Numbered 63, latitude fifty-seven degrees thirty-five minutes north, longitude one hundred and fifty-seven degrees thirty-five minutes west, approximate. From said initial point south nine degrees thirty minutes east, eleven and seventy-one-hundredths chains, to corner numbered 3, amended survey numbered 63; thence south eighty degrees thirty minutes west, two and thirty-nine one-hundredths chains, along line 2-3, amended survey numbered 63 to corner numbered 3, United States Survey Numbered 504; thence south five degrees forty-five minutes east, thirteen and fifty-one-hundredths chains, to corner numbered 4, Survey Numbered 504; thence continuing south five degrees forty-five minutes east, six and fifty one-hundredths chains, to a point; thence north eighty-four degrees fifteen minutes east, thirteen and sixty-four one-hundredths chains, to a point; thence south eighty degrees thirty minutes west, along south boundary of said school reserve, twelve and four one-hundredths chains to the point of beginning, containing forty-one and fifty one-hundredths acres.

Sec. 2. That the conveyance shall be made upon the payment by the said organization for the land at its reasonable appraised price, not less than $1.25 per acre, to be fixed by the Secretary of the Interior, and upon the submission by it of satisfactory proof that it
is qualified to own and hold real estate in Alaska: Provided, That the conveyance hereby authorized shall not include any land needed for public purposes or covered by a valid existing right initiated under the public-land laws: Provided further, That the coal and other mineral deposits in the land shall be reserved to the United States, together with the right to prospect for, mine, and remove the same.

Approved, June 5, 1942.

[CHAPTER 340] AN ACT

Providing for sundry matters affecting the Military Establishment.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the Secretary of War be, and hereby is, authorized out of any moneys available for the War Department to provide for entertainment and instruction in connection with the welfare of enlisted personnel; to provide for the employment of internes who are graduates of or have successfully completed at least four years’ professional training in reputable schools of medicine or osteopathy in the Medical Department, at not to exceed $720 per annum.

SEC. 2. That all provisions of existing law limiting the strength of any branch of the Army, the number of aviation cadets in the Army Air Corps, the number of assistant superintendents of the Army Nurse Corps, the number and grade of reserve officers who may be ordered to extended active duty and the number of officers of the Army who may be required to participate regularly and frequently in aerial flights are hereby suspended.

SEC. 3. (a) That the Secretary of War is hereby authorized to effect appointments of civilian employees in the United States, or to effect the transfer of such employees in the Federal Service in the United States, for duty at any point outside the continental limits of the United States or in Alaska at which it may be found necessary to assign such civilian employees, and to pay the costs of transportation of such employees from the place of engagement in the United States, or from the present post of duty in the United States or in Alaska, if already in the Federal Service, to the post of duty outside the United States and return upon relief therefrom, and to provide for the shipment of personal effects of persons so appointed or transferred from the place of engagement or transfer to the post of duty outside the continental United States or in Alaska and return upon relief therefrom.

(b) When civilian employees are on duty at places designated by the Secretary of War as within zones from which their dependents should be evacuated for military reasons, or upon transfer or assignment to duty of such civilian employees to places where their dependents are not for military reasons permitted to accompany them, their dependents and household effects may be moved at Government expense under such regulations as the Secretary of War may prescribe, to such locations as may be designated by the employee concerned and later from such locations to a duty station to which the employee is assigned and at which the above restrictions do not apply: Provided, That the provisions of this subsection shall be applicable to travel performed by dependents and household effects moved on and after December 8, 1941.

(c) When civilian employees are assigned to temporary duty away from their permanent station on orders which do not provide for return to the permanent station, or which do not specify or imply any
limit to the period of absence from the permanent station, their dependents and household effects may be moved at Government expense, under such regulations as the Secretary of War may prescribe, to such location in the United States as may be designated by the employee concerned and later from such location to a permanent duty station to which the employee is assigned, subject to such regulations as the Secretary of War may prescribe regarding the shipment of dependents into specified zones: Provided, That the provisions of this subsection shall be applicable to travel performed by dependents and household effects moved on and after December 8, 1941.

Sec. 4. (a) That any funds available for the payment of travel allowances and travel in kind, shall be available for the payment of such allowances as are now or may hereafter be authorized for dependents of personnel of the Regular Army, for travel of dependents of personnel of corresponding grades in the Army of the United States while in the service of the United States, and from home to first station and from last station to home when ordered to or relieved from active duty: Provided, That the provisions of this subsection shall be applicable to travel performed by dependents on and after September 8, 1939.

(b) When such military personnel are on duty at places designated by the Secretary of War as within zones from which their dependents are not, for military reasons, permitted to accompany them or where Government quarters for their dependents are not available, dependents for whom travel allowances and travel in kind is authorized, and household effects which are authorized to be moved at Government expense, may be moved at Government expense to such locations as may be designated by the officer, warrant officer, or enlisted man concerned and later from such locations to a duty station to which such officer, warrant officer, or enlisted man may be assigned and at which the above restrictions do not apply: Provided, That the provisions of this subsection shall be applicable to travel performed by dependents and household effects moved on and after December 8, 1941.

(c) When such military personnel are assigned to temporary duty away from their permanent station on orders which do not provide for return to the permanent station, or which do not specify or imply any limit to the period of absence from the permanent station, dependents for whom travel allowances and travel in kind are authorized, and household effects which are authorized to be moved at Government expense on permanent change of station, may be moved at Government expense to such location in the United States as may be designated by the officer, warrant officer, or enlisted man concerned and later from such location to a permanent duty station to which the officer, warrant officer, or enlisted man is assigned, subject to such regulations as the Secretary of War may prescribe regarding the shipment of dependents into specified zones: Provided, That the provisions of this subsection shall be applicable to travel performed by dependents and household effects moved on and after December 8, 1941.

(d) Officers, warrant officers, and enlisted men of the Army of the United States, now in the active Federal service, for whom transportation of household effects is authorized, may elect to have such household effects moved at Government expense from their permanent station to any point in the United States, for storage at their own expense for the duration of the wars in which the United States is
now engaged. After the termination of such wars such household effects may be moved from the point to which originally shipped to any permanent duty stations to which the officers, warrant officers, or enlisted men may be assigned.

SEC. 5. That any funds available for the transportation of baggage, household effects and goods, shall be available for the transportation, packing, crating, and unpacking of such baggage, household effects and goods, in the manner and under such conditions of service of military and civilian personnel as the Secretary of War may prescribe and designate by regulations.

SEC. 6. That any funds available for Army transportation, shall be available for the lease from the Maritime Commission and War Shipping Administration or others of boats and other vessels.

SEC. 7. That any funds available for construction of buildings, utilities, and appurtenances at military posts shall be available with the approval of the Secretary of War for the purposes specified by existing law and in appropriation Acts, including the acquisition of land, rights pertaining thereto, leasehold and other interests therein, and temporary use thereof, without regard to the provisions of sections 1136 and 3648, Revised Statutes, as amended (10 U. S. C. 1339; 31 U. S. C. 529), and the land and interests therein, including the temporary use thereof, may be acquired and construction may be prosecuted thereon prior to the approval of the title by the Attorney General as required by section 355 of the Revised Statutes, as amended.

SEC. 8. That the fixed fee to be paid the contractor as the result of any contract for public works entered into on or after September 9, 1940, for the construction and installation of buildings, utilities, and appurtenances at military posts shall not exceed 6 per centum of the estimated cost of the contract, exclusive of the fee, as determined by the Secretary of War.

SEC. 9. That the provisions of the Act to facilitate the procurement of aircraft for the national defense, approved March 5, 1940 (Public, Numbered 426, Seventy-sixth Congress), as amended by section 401 of the Second Revenue Act of 1940, approved October 8, 1940 (Public, Numbered 801, Seventy-sixth Congress), shall be effective during the period prescribed in section 16 of this Act.

SEC. 10. That any funds available for the Engineer Service, Army, in addition to the purposes for which available under existing law or appropriations, shall be available for expenses of operation of one railroad not more than one hundred miles in length, including purchase or lease of equipment and materials and the acquisition of lands, rights-of-way thereon, and other interests therein and temporary use thereof.

SEC. 11. That any funds available for military construction, defense installations, in addition to the purposes for which available under existing law or appropriations, shall be available for the acquisition of leasehold and other interests in land, and the temporary use thereof, without regard to sections 1136, and 3734, Revised Statutes, as amended (10 U. S. C. 1339; 40 U. S. C. 267), and the land, and interests therein, including the temporary use thereof, may be acquired and construction may be prosecuted thereon prior to the approval of the title by the Attorney General as required by section 355 of the Revised Statutes, as amended (40 U. S. C. 255) and shall remain available for such purposes during the period prescribed in section 16 of this Act.

SEC. 12. That when deemed by the Secretary of War to be advantageous to the national defense, and if in his opinion the existing facilities of the War Department are inadequate, he is hereby author-
ized to employ, by contract or otherwise, without reference to section 3709, Revised Statutes, and at such rates of compensation as he may determine, architectural, engineering, technical, or professional corporations, firms, or individuals for the production of plans and specifications required for any War Department project, and for the supervision of its accomplishment.

Sec. 13. That the provisions of section 1 (a) and 1 (b) of the Act entitled “An Act to expedite the strengthening of the national defense”, approved July 2, 1940 (Public, Numbered 703, Seventy-sixth Congress), are hereby continued in effect and made applicable to moneys appropriated for the War Department for national defense purposes during the period prescribed in section 16 of this Act.

Sec. 14. All existing limitations with respect to the number of serviceable airplanes, airships, and free and captive balloons that may be equipped and maintained are suspended.

Sec. 15. Except as provided in section 8 of this Act, nothing in this Act shall be effective to limit or affect any power or authority granted or conferred by the First War Powers Act, 1941, or the Second War Powers Act, 1942.

Sec. 16. The provisions of this Act shall remain in force during the continuance of the present war and for six months after the termination of the war, or until such earlier time as the Congress by concurrent resolution or the President by proclamation may designate.

Approved, June 5, 1942.

[CHAPTER 341] AN ACT

To accept the cession by the Commonwealth of Kentucky of exclusive jurisdiction over the lands embraced within the Mammoth Cave National Park; to authorize the acquisition of additional lands for the park in accordance with the Act of May 25, 1926 (44 Stat. 635); to authorize the acceptance of donations of land for the development of a proper entrance road to the park; and for other purposes.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the provisions of the act of the General Assembly of the Commonwealth of Kentucky, approved March 22, 1930 (Acts of 1930, ch. 132, p. 405), ceding to the United States exclusive jurisdiction over, within, and under such territory in the Commonwealth as may be acquired for the Mammoth Cave National Park, are hereby accepted. Subject to the reservations made by the Commonwealth in the act of cession, the United States hereby assumes sole and exclusive jurisdiction over such territory.

Sec. 2. The park shall constitute a part of the United States judicial district for the western district of Kentucky, and the district court of the United States in and for said district shall have jurisdiction over all offenses committed within the boundaries of the park. All fugitives from justice taking refuge in the park shall be subject to the same laws as fugitives from justice found in the Commonwealth of Kentucky.

Sec. 3. All hunting or the killing, wounding, or capturing at any time of any wild bird or animal, except dangerous animals when it is necessary to prevent them from destroying human lives or inflicting personal injury, is prohibited within the limits of the park, nor shall any fish be taken out of any of the waters of the park, except at such seasons and at such times and in such manner as may be directed by the Secretary of the Interior. The Secretary of the Interior shall make and publish such general rules and regulations as
he may deem necessary and proper for the management and care of the park and for the protection of the property therein, especially for the preservation from injury or spoliation of all timber, mineral deposits, natural curiosities, or wonderful objects within the park, and for the protection of the animals and birds in the park from capture or destruction, and to prevent their being frightened or driven from the park; and he shall make rules and regulations governing the taking of fish from the waters in the park. Possession within the park of the dead bodies or any part thereof of any wild bird or animal shall be prima facie evidence that the person or persons having the same are guilty of violating this Act. Any person or persons, stage or express company, railway or other transportation company, who knows or has reason to believe that such wild birds, fish, or animals were taken or killed contrary to the provisions of this Act or the rules and regulations promulgated by the Secretary of the Interior, and who receives for transportation the dead bodies or any part thereof of the wild birds, fish, or animals so taken or killed, or who shall violate any of the other provisions of this Act, or the rules and regulations, with reference to the management and care of the park, or for the protection of the property therein, for the preservation from injury or spoliation of timber, mineral deposits, natural curiosities, or wonderful objects within the park, or for the protection of the animals, birds, and fish in the park, or who shall within the park commit any damage, injury, or spoliation to or upon any building, fence, sign, hedge, gate, guidepost, tree, wood, underwood, timber, garden, crops, vegetables, plants, land, springs, mineral deposits, natural curiosities, or other matter or thing growing or being thereon, or situated therein, shall be deemed guilty of a misdemeanor and shall be subject to a fine of not more than $500 or imprisonment not exceeding six months, or both, and be adjudged to pay all the costs of the proceedings.

SEC. 4. All guns, traps, nets, seines, fishing tackle, teams, horses, or means of transportation of every nature or description used by any person or persons within the limits of the park when engaged in killing, trapping, ensnaring, taking, or capturing such wild birds, fish, or animals contrary to the provisions of this Act or the rules and regulations promulgated by the Secretary of the Interior shall be forfeited to the United States and may be seized by the officers in the park and held pending prosecution of any person or persons arrested under the charge of violating the provisions of this Act, and upon conviction under this Act of such person or persons using said guns, traps, nets, seines, fishing tackle, teams, horses, or other means of transportation, such forfeiture shall be adjudicated as a penalty in addition to the other punishment prescribed in this Act. Such forfeited property shall be disposed of and accounted for by and under the authority of the Secretary of the Interior: Provided, That the forfeiture of teams, horses, or other means of transportation shall be in the discretion of the court.

SEC. 5. Upon the recommendation and approval of the Secretary of the Interior of a qualified candidate, the United States District Court for the Western District of Kentucky shall appoint a park commissioner, who shall have jurisdiction to hear and act upon all complaints made of any violations of law or of the rules and regulations made by the Secretary of the Interior for the government of the park and for the protection of the animals, birds, and fish, and objects of interest therein, and for other purposes authorized by this Act. Such commissioner shall have power, upon sworn information, to issue process in the name of the United States for the arrest
of any person charged with a violation of the rules and regulations, or with a violation of any of the provisions of this Act prescribed for the government of the park and for the protection of the animals, birds, and fish in the park, and to try the person so charged, and, if found guilty, to impose punishment and to adjudge the forfeiture prescribed. In all cases of conviction an appeal shall lie from the judgment of the commissioner to the United States District Court for the Western District of Kentucky; and the district court shall prescribe the rules and procedure and practice for the commissioner in the trial of cases and for appeal to the district court.

Sec. 6. The park commissioner shall also have power to issue process, as hereinbefore provided, for the arrest of any person charged with the commission within the park of any criminal offense not covered by the provisions of section 3 of this Act, to hear the evidence introduced, and, if he is of the opinion that probable cause is shown for holding the person so charged, for trial, shall cause such person to be safely conveyed to a secure place of confinement within the jurisdiction of the United States District Court for the Western District of Kentucky, and certify a transcript of the record of his proceedings and the testimony in such case to the said district court, which court shall have jurisdiction of the case. The park commissioner shall have authority to grant bail in all cases according to the laws of the United States.

Sec. 7. The park commissioner shall also have power to issue process, as hereinbefore provided, for the arrest of any person charged with the commission within the park of any criminal offense not covered by the provisions of section 3 of this Act, to hear the evidence introduced, and, if he is of the opinion that probable cause is shown for holding the person so charged, for trial, shall cause such person to be safely conveyed to a secure place of confinement within the jurisdiction of the United States District Court for the Western District of Kentucky, and certify a transcript of the record of his proceedings and the testimony in such case to the said district court, which court shall have jurisdiction of the case. The park commissioner shall have authority to grant bail in all cases according to the laws of the United States.

Sec. 8. The park commissioner shall be paid an annual salary as appropriated for by Congress.

Sec. 9. All fees, costs, and expenses arising in cases under this Act and properly chargeable to the United States shall be certified, approved, and paid as are like fees, costs, and expenses in the courts of the United States.

Sec. 10. The Secretary of the Interior shall notify in writing the Governor of the Commonwealth of Kentucky of the passage and approval of this Act, and of the fact that the United States assumes police jurisdiction over the park. Upon the acceptance by the Secretary of the Interior of further cessions of jurisdiction over lands now or hereafter included in the Mammoth Cave National Park, the provisions of sections 2 to 9, inclusive, shall apply to such lands.

Sec. 11. The Secretary of the Interior is hereby authorized in his discretion to acquire for inclusion within the Mammoth Cave National Park by purchase, condemnation, or otherwise, any lands, interests in lands, and other property within the maximum boundaries thereof as authorized by the Act of May 25, 1926 (44 Stat. 635), notwithstanding the provisions of the Act of August 28, 1937 (50 Stat. 871), or any action taken thereunder to exclude certain caves from the park area.

For the purpose of enabling the Secretary of the Interior to acquire property on behalf of the United States, as authorized by this section, there shall be reserved and set aside in the Treasury a special fund of not to exceed $350,000. Said fund shall consist of the annual revenues of the Federal Government from the Mammoth Cave National Park which are in excess of the annual appropriations made for the administration, protection, and maintenance of said park. At the close of each fiscal year, the Secretary of the Interior shall certify to the Secretary of the Treasury the excess of revenues over appropriations for the preceding fiscal year.
Title to acquired property.

The title to lands, interests in lands, and other property to be acquired pursuant to this Act shall be satisfactory to the Secretary of the Interior. Any property acquired pursuant to this Act upon acquisition by the Federal Government, shall become a part of the park, and shall be subject to all laws and regulations applicable thereto.

Sec. 12. For the purpose of developing a proper and suitable entrance road to the Mammoth Cave National Park, the Secretary of the Interior is hereby authorized in his discretion to accept on behalf of the United States donations of lands, buildings, structures, and other property or interests therein, or to acquire such property with donated funds by purchase, condemnation, or otherwise, within an area or areas to be determined by him, but (a) not to exceed one mile in width, extending from the exterior boundary of the Mammoth Cave National Park to a point to be selected by him on United States Highway Numbered 31-W, and (b) not to exceed one-half mile in width on either side of United States Highway Numbered 31-W and running for a distance of not to exceed two miles along said highway. Lands acquired for purposes of protecting such entrance roads shall not be less than five hundred feet in width on either side of said roads: Provided, That only one such entrance road shall be established between United States Highway Numbered 31-W and Mammoth Cave National Park pursuant to this Act.

Approved, June 5, 1942.

[CHAPTER 342] AN ACT

To add certain lands to the Boise National Forest, the Salmon National Forest, and the Targhee National Forest in the State of Idaho.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That, subject to valid existing rights, the following-described lands are hereby added to and made a part of the Boise National Forest in the State of Idaho, and shall hereafter be administered as an experimental forest subject to the laws and regulations relating to the national forests:

To the Salmon National Forest: All of unsurveyed fractional sections 25 and 26, township 13 north, range 29 east, Boise meridian; section 34, northwest quarter southwest quarter, south half southwest quarter, lots 1, 2, 3, and 4; section 35, lot 1, township 14 north, range 32 east, Boise meridian.

To the Targhee National Forest: Section 36, lot 1, township 14 north, range 32 east, Boise meridian.

Approved, June 5, 1942.
AN ACT

June 5, 1942

To amend section 1 of the Act approved August 19, 1937 (50 Stat. 700), entitled "An Act to direct the Secretary of the Interior to notify the State of Virginia that the United States assumes police jurisdiction over the lands embraced within the Shenandoah National Park, and for other purposes."

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That section 1 of the Act of August 19, 1937 (50 Stat. 700), entitled "An Act to direct the Secretary of the Interior to notify the State of Virginia that the United States assumes police jurisdiction over the lands embraced within the Shenandoah National Park, and for other purposes", is hereby amended to read as follows:

"That in order to provide for uniform Federal jurisdiction over all of the lands now or hereafter embraced within the Shenandoah National Park, the provisions of the Act of the General Assembly of the Commonwealth of Virginia, approved April 1, 1940 (Acts of 1940, ch. 492, p. 725), fixing and defining the respective jurisdiction and powers of the Commonwealth of Virginia and the United States and ceding to the United States exclusive police jurisdiction over all lands now or hereafter included within the park are hereby accepted and such exclusive jurisdiction is assumed by the United States over such lands. From the effective date of this Act the respective jurisdiction and powers of the Commonwealth of Virginia and the United States over all lands within the Shenandoah National Park as it is now constituted or may hereafter be extended shall be as follows:

(a) The United States shall have exclusive jurisdiction, legislative, executive, and judicial, with respect to the commission of crimes, and the arrest, trial, and punishment therefor, and exclusive general police jurisdiction thereover.

(b) The United States shall have the power to regulate or prohibit the sale of alcoholic beverages on said lands: Provided, however, That, if the sale of alcoholic beverages is prohibited by general law in the Commonwealth of Virginia outside of said lands, no such alcoholic beverages shall be sold on said lands contained in said park area: And provided further, That, if the general laws of the Commonwealth of Virginia permit the sale of alcoholic beverages, then the regulations of the United States relating to such sales on said lands shall conform as nearly as possible to the regulatory provisions in accordance with which such sales are permitted in the Commonwealth of Virginia outside of said park lands. Nothing in this subsection shall be construed as reserving in the Commonwealth power to require licenses of persons engaged in the sale of intoxicating beverages on said lands, nor the power to require that any sales be made through official liquor stores.

(c) The Commonwealth of Virginia shall have jurisdiction to serve civil process within the limits of said park in any suits properly instituted in any of the courts of the Commonwealth of Virginia, and to serve criminal process within said limits in any suits or prosecutions for or on account of crimes committed in said Commonwealth but outside of said park.

(d) The Commonwealth of Virginia shall have the jurisdiction and power to levy a nondiscriminatory tax on all alcoholic beverages possessed or sold on said lands.

(e) The Commonwealth of Virginia shall have jurisdiction and power to tax the sales of oil and gasoline, and other motor-vehicle fuels and lubricants for use in motor vehicles. This subsection shall not be construed as a consent by the United States to the taxation by the Commonwealth of such sales for the exclusive use of the United States.
“(f) The Commonwealth of Virginia shall have the jurisdiction and power to levy nondiscriminatory taxes on private individuals, associations, and corporations, their franchises and properties, on said lands, and on their businesses conducted thereon.

“(g) The courts of the Commonwealth of Virginia shall have concurrent jurisdiction with the courts of the United States of all civil causes of action arising on said lands to the same extent as if the cause of action had arisen in the county or city in which the land lies outside the park area, and the State officers shall have jurisdiction to enforce on said lands the judgments of said State courts and the collection of taxes by appropriate process.

“(h) Persons residing in or on any of the said lands embraced in said Shenandoah National Park shall have the right to establish a voting residence in Virginia by reason thereof, and the consequent right to vote at all elections within the county or city in which said land or lands upon which they reside are located upon like terms and conditions, and to the same extent, as they would be entitled to vote in such county or city if the said lands on which they reside had not been deeded or conveyed to the United States of America. All fugitives from justice taking refuge in the park shall be subject to the same laws as refugees from justice found in the Commonwealth of Virginia.”

Approved, June 5, 1942.

[CHAPTER 345]

AN ACT

Relating to the transfer to the Secretary of War of certain lands owned by the United States.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the Secretary of the Interior shall transfer to the Secretary of War jurisdiction over all lands owned by the United States lying south and east of the Hickory Hill Road within the Petersburg National Military Park in the Commonwealth of Virginia. Upon the date of the transfer, the lands shall cease to be a part of the Petersburg National Military Park and the Secretary of War shall thereafter administer the lands for military purposes.

Approved, June 5, 1942.
[CHAPTER 346] AN ACT

To authorize the lease or sale of public lands for use in connection with the manufacture of arms, ammunition, and implements of war, and so forth.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the Secretary of the Interior is hereby authorized, in his discretion, to lease or sell, on such terms and conditions and subject to such provisions and restrictions as he may deem proper, vacant public lands withdrawn or reserved by Executive Order Numbered 6910 of November 26, 1934, or Executive Order Numbered 6964 of February 5, 1935, or within a grazing district, but not otherwise withdrawn or reserved, to any person, partnership, or corporation for use in connection with the manufacture of arms, ammunition, and implements of war, or the production of equipment, supplies, and materials, or machinery usable in such manufacture: Provided, That all patents issued under the provisions of this Act shall contain a reservation to the United States of all mineral deposits in the lands, together with the right to prospect for, mine, and remove the same.

Sec. 2. For so long as any public land is leased under the provisions of this Act, the lessee's interest in the land and improvements shall be taxable by the State in which the land lies or by any political subdivision of such State, except that tax liens on the leasehold interest or improvements shall be subordinate to any liens held by any agency or instrumentality of the United States.

Sec. 3. The Secretary of the Interior is authorized to make any rules or regulations necessary to carry out the provisions of this Act.

Sec. 4. This Act shall cease to be operative six months after the termination of the unlimited national emergency proclaimed by the President in the proclamation of May 27, 1941 (Executive Proclamation Numbered 2487).

Approved, June 5, 1942.

[CHAPTER 347] AN ACT

For the relief of the Tlingit and Haida Indians of Alaska.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the time within which suit or suits may be filed by the Tlingit and Haida Indians of Alaska under the terms of the Act of Congress of June 19, 1935 (ch. 275, 49 Stat. L. 388), is hereby extended for a period of three years from and after the date of the approval of this Act.

Approved, June 5, 1942.

[CHAPTER 348] AN ACT

To authorize the Secretary of the Interior to quitclaim to the States of Oregon and California, respectively, all the right, title, and interest of the United States in and to the lands of Goose Lake in Oregon and California.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the Secretary of the Interior is authorized to quitclaim to the State of Oregon for the benefit of the State and/or of those claiming under the State at the date of such quitclaim deed, all the right, title, interest, and estate of the United States in and to the lands of Goose Lake held, or that might be asserted, by the United States under or in pursuance of section 2 of chapter 5 of the General Laws of Oregon, 1905, and to
AN ACT

To expedite the settlement of claims and accounts incident to certain agricultural adjustment programs, and for other purposes.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That in order to expedite the settlement of claims and accounts incident to the agricultural adjustment programs in effect prior to January 6, 1936, under the Agricultural Adjustment Act of 1933 (48 Stat. 31), amendments thereto, and related legislation, no claim shall be considered or paid from the appropriation "Payments for Agricultural Adjustment" made by the Supplemental Appropriation Act, fiscal year 1936 (49 Stat. 1116), as amended, unless presented to the Secretary of Agriculture within one hundred and twenty calendar days from the date of approval of this Act, and the unobligated balance remaining in said appropriation one hundred and eighty calendar days after the date of approval of this Act shall be covered into the surplus fund of the Treasury; Provided, That not to exceed $25,000 of such unobligated balance shall remain available thereafter for not more than one calendar year for administrative expenses incident to carrying out the purposes of this Act.

SEC. 2. That with respect to payments made in connection with any program (1) under the Agricultural Adjustment Act of 1933 or amendments thereto or other legislation relating to programs inaugurated prior to January 6, 1936, which were administered through the Agricultural Adjustment Administration; (2) under the appropriation "Payments for Agricultural Adjustment" as made in the Supplemental Appropriation Act, fiscal year 1936, as amended; or (3) under title IV of the Agricultural Adjustment Act of 1938 (52 Stat. 70), amendments thereto and related legislation, the Comptroller General of the United States is hereby authorized to allow credit in the accounts of the disbursing officers who made the payments and no charge shall be raised against the certifying officers who certified the vouchers: Provided, That the Secretary of Agriculture certifies that such payments were made in good faith and without fraud or collusion on the part of such disbursing officers or certifying officers.

SEC. 3. That where it appears payments mentioned in section 2 hereof have been made in excess of the amounts to which the persons to whom such payments were made were entitled, without fraud on their part, no action shall be taken by the United States to recover such excess payments if the Secretary of Agriculture, after such investigation as he deems appropriate, certifies that, considering the contribution made in good faith by any such person to agricultural adjustment compared with the contributions of other persons somewhat similarly situated, it would be inequitable to require refund of the excessive payments; or certifies that appropriate efforts to obtain such refunds have failed and there is no reasonable prospect of later obtaining such refunds.

Approved, June 5, 1942.
[CHAPTER 350]

AN ACT

Granting the consent of Congress to an amendment to the Constitution of the State of New Mexico, providing a method for executing leases for grazing and agricultural purposes on lands granted or confirmed to the State of New Mexico by the Act of Congress approved June 20, 1910.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the consent of Congress is hereby granted to the State of New Mexico and the qualified electors thereof to amend the constitution of such State by the adoption of the following amendment proposed by the legislature of said State at its fifteenth regular session by Senate Joint Resolution Numbered 8, approved April 4, 1941, to be added to the end of article XXIV of the constitution of said State, to be designated as: "Paragraph (A), Article XXIV" and entitled: "Contracts Relating to Grazing and Agricultural Leases Upon State Lands", said amendment being as follows, to wit:

"Leases for grazing and agricultural purposes on lands granted or confirmed to the State of New Mexico by the Act of Congress of June 20, 1910, entitled 'An Act to enable the people of New Mexico to form a constitution and State government and be admitted into the Union on an equal footing with the original States'; and to enable the people of Arizona to form a constitution and State government and be admitted into the Union on an equal footing with the original States', may be made under such provisions relating to the necessity or requirements for or the mode and manner of the appraisement, advertisement, and competitive bidding, and containing such terms and provisions as may be provided by the act of the legislature; the rentals and other proceeds therefrom to be applied and conserved in accordance with the provisions of said Act of Congress for the support or in aid of the common schools or for the attainment of the respective purposes for which these several grants of land were made."

SEC. 2. The consent of Congress also is granted to such State to enact such laws and establish such rules and regulations as it may deem necessary to carry such constitutional provision into full force and effect upon its adoption.

Approved, June 5, 1942.

[CHAPTER 351]

AN ACT

To provide that the unexplained absence of any individual for seven years shall be deemed sufficient evidence of death for the purpose of laws administered by the Veterans' Administration.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That no State law providing for presumption of death shall be applicable to claims for benefits under laws administered by the Veterans' Administration. If satisfactory evidence is produced establishing the fact of the continued and unexplained absence of any individual from his home and family for a period of seven years, and that after diligent search no evidence of his existence after date of disappearance has been found or otherwise received, the death of such absentee as of the date of the expiration of such period may be considered as sufficiently proved; Provided, That, except in a suit brought pursuant to the provisions of section 19 of the World War Veterans' Act, 1924, as amended, or section 617 of the National Service Life Insurance Act of 1940, as amended, the finding of death made by the Administrator of Veterans' Affairs shall be final and conclusive.

Approved, June 5, 1942.
To authorize the Reconstruction Finance Corporation to issue notes, bonds, and debentures in the sum of $5,000,000,000 in excess of existing authority.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the amount of notes, bonds, debentures, and other such obligations which the Reconstruction Finance Corporation is authorized to issue and have outstanding at any one time under existing law is hereby increased by $5,000,000,000.

Approved, June 5, 1942.

To amend section 1 of the Act entitled "An Act to authorize the Philadelphia, Baltimore and Washington Railroad Company to extend its present track connection with the United States navy yard so as to provide adequate railroad facilities in connection with the development of Buzzards Point as an industrial area in the District of Columbia, and for other purposes", approved June 18, 1932 (47 Stat. 322), as amended by the Act approved June 20, 1939 (53 Stat. 849), is hereby further amended to read as follows: "That The Philadelphia, Baltimore and Washington Railroad Company is hereby authorized to establish a switch connection with an existing track in its New Jersey Avenue yard, at a point north of the north curb line of I Street Southeast; thence southward on First Street Southeast to and connecting with the existing track on First Street Southeast at or about N Street, with a switch connection at or about Quander Street and spur track running over, across, and through square 743 to and into the United States navy yard; thence southward on First Street Southeast to and thence along Potomac Avenue to the west line of Second Street Southwest, with all necessary switches, extensions, turnouts, and sidings and such other track extensions through and along One-half Street Southwest, and Second Street Southwest, south of Potomac Avenue and north of Potomac Avenue to O Street, and One-half Street Southeast, south of Potomac Avenue and north of Potomac Avenue to O Street, as may be or become necessary for the establishment of adequate railroad facilities in connection with the development of Buzzards Point as an industrial area in the District of Columbia."

Approved, June 5, 1942.

To authorize the disposition of recreational demonstration projects, and for other purposes.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That, except as provided in section 2 hereof, the Secretary of the Interior (hereinafter referred to as the Secretary) is authorized, with the approval
of the President, to convey or lease to the States or to the political subdivisions thereof, without consideration, any or all of the recreational demonstration projects and lands, improvements, and equipment comprised within such projects transferred to him by Executive Order Numbered 7496, dated November 14, 1936, or any parts of such projects, when in his judgment such grantees or lessees are adequately prepared to administer, operate, and maintain such project areas for public park, recreational, and conservation purposes, or he may, with the approval of the President, transfer to other Federal agencies any of the aforesaid recreational demonstration areas that may be of use to such agencies.

SEC. 2. From and after the date of this Act, the lands acquired for the Acadia, French Creek, Shenandoah, and White Sands recreational demonstration projects shall be added to and become a part of Acadia National Park, Hopewell Village National Historic Site, Shenandoah National Park, and White Sands National Monument, in the order named above, subject to all laws, rules, and regulations applicable to the respective areas to which such recreational demonstration projects are added: Provided, That within six months after the date of this Act the Secretary of the Interior shall file with The National Archives a map of each recreational demonstration project enumerated in this section.

SEC. 3. The Secretary is authorized to execute on behalf of the United States all necessary deeds and leases to effect the purposes of this Act. Every such deed or lease shall contain the express condition that the grantee or lessee shall use the property exclusively for public park, recreational, and conservation purposes, and the further express condition that the United States assumes no obligation for the maintenance or operation of the property after the acceptance of such deed or during the term of such lease, and may contain such other conditions not inconsistent with such express conditions as may be agreed upon by the Secretary and the grantee or lessee: Provided, That the title and right to possession of any lands so conveyed or leased, together with the improvements thereon, shall revert to the United States upon a finding by the Secretary, after notice to such grantee or lessee and after an opportunity for a hearing, that the grantee or lessee has not complied with such conditions during a period of more than three years, which finding shall be final and conclusive, and such lands and improvements thereon, upon such reversion to the United States, shall be returned to the jurisdiction of the Department of the Interior and upon determination of the Secretary may be considered as surplus real property to be disposed of in accordance with the Act of August 27, 1935 (49 Stat. 885).

Approved, June 6, 1942.

[CHAPTER 381]

AN ACT

To change the name of the Black Warrior National Forest to the William B. Bankhead National Forest.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That from and after the date of enactment of this Act the national forest situated in the State of Alabama known and designated as the “Black Warrior National Forest” shall be known and designated as the “William B. Bankhead National Forest”. All laws, regulations, and public documents and records of the United States in which such national forest is designated or referred to under the name of the “Black Warrior National Forest” shall be read as referring to the “William B. Bankhead National Forest”.
National Defense Act, amendment.

Wearing of Army aviation badges.

10 U. S. C. § 1393.

Ante, p. 282.

AN ACT
June 6, 1942
[S.24521
[Public Law 597]

To provide for the advancement on the retired list of certain officers of the United States Coast Guard and the Coast and Geodetic Survey.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That all officers of the Coast Guard and the Coast and Geodetic Survey who have been specially commended for their performance of duty in actual combat by the head of the executive department under whose jurisdiction such duty was performed, shall, upon retirement, be placed upon the retired list with the rank of the next higher grade and with three-fourths of the active-duty pay of the grade in which serving at the time of retirement.

Approved, June 6, 1942.

[CHAPTER 382]

AN ACT
June 6, 1942
[S.2453]
[Public Law 598]

To amend section 125 of the National Defense Act of June 3, 1916 (39 Stat. 216), as amended, so as to authorize citizens of foreign countries who are graduates of Air Corps advanced flying schools and Air Corps service schools to wear aviation badges.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That section 125 of the National Defense Act of June 3, 1916 (39 Stat. 216), as amended, be, and the same is hereby, further amended by striking out the colon at the end of the first proviso and inserting in lieu thereof a semicolon followed by the words: "nor to prevent graduates of Air Corps advanced flying schools or Air Corps service schools who are citizens of foreign countries from wearing the appropriate aviation badges of the Army in such manner and subject to such regulations as the Secretary of War may prescribe:;

Approved, June 6, 1942.

[CHAPTER 383]

AN ACT
June 6, 1942
[S.2103]
[Public Law 596]

To provide for the advancement on the retired list of certain officers of the United States Coast Guard and the Coast and Geodetic Survey.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That all officers of the Coast Guard and the Coast and Geodetic Survey who have been specially commended for their performance of duty in actual combat by the head of the executive department under whose jurisdiction such duty was performed, shall, upon retirement, be placed upon the retired list with the rank of the next higher grade and with three-fourths of the active-duty pay of the grade in which serving at the time of retirement.

Approved, June 6, 1942.

[CHAPTER 384]

AN ACT
June 6, 1942
[S.2463]
[Public Law 596]

To authorize the obligation of funds of the Coast Guard for work or material at Government-owned establishments, and for other purposes.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That all orders or contracts for work or material, under authorization of law heretofore or hereafter placed with Government-owned establishments by the Coast Guard, shall be considered as obligations in the same manner as provided for similar orders or contracts placed with private contractors, and appropriations for such work or material shall remain available for payment therefor as in the case of orders or contracts placed with private contractors.

Approved, June 6, 1942.
AN ACT

To amend the Coast Guard Auxiliary and Reserve Act of 1941 (Public Law 8, Seventy-seventh Congress), as amended by section 10 of the Act entitled "An Act to amend and clarify certain Acts pertaining to the Coast Guard, and for other purposes", approved July 11, 1941 (Public Law 166, Seventy-seventh Congress).

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the Coast Guard Auxiliary and Reserve Act of 1941, approved February 19, 1941 (Public Law 8, Seventy-seventh Congress, first session), as amended by section 10 of the Act entitled "An Act to amend and clarify certain Acts pertaining to the Coast Guard, and for other purposes", approved July 11, 1941 (Public Law 166, Seventy-seventh Congress, first session), is hereby further amended as follows:

(1) Section 8. In the second sentence thereof, delete the words "upon investigation by a board of not less than three commissioned officers of the regular Coast Guard"; and insert after the word "determined" in the fifth full line of said second sentence the words "under regulations prescribed by the Commandant", so that said second sentence as amended shall read as follows: "The term 'actual necessary expenses of operation', as used herein shall include fuel, oil, water, supplies, provisions, and any replacement or repair of equipment or any repair of the motorboat or yacht, where it is determined under regulations prescribed by the Commandant that responsibility for the loss or damage necessitating such replacement or repair of equipment or such repair of the motorboat or yacht rests with the Coast Guard''.

(2) Section 203. Delete the entire section and substitute therefor the following:

"SEC. 203. The ranks, grades, and ratings, including cadets, in the Reserve shall be the various ranks, grades, and ratings not above captain, prescribed by law for the Coast Guard: Provided, That no officer shall be initially appointed in the Coast Guard Reserve in the grade or rank of captain or commander."

(3) Section 206. Delete the period at the end of the first sentence, insert in lieu thereof a semicolon, and add the words "pay and allowances of cadets of the Reserve shall under the same conditions, for the same purposes, and in the same manner, be assimilated to the pay and allowances of midshipmen of the Naval Reserve.".

(4) Section 207. Delete the entire section and substitute therefor the following:

"SEC. 207. The Commandant, with the approval of the Secretary of the Treasury or of the Secretary of the Navy, while the Coast Guard is operating as a part of the Navy, is hereby authorized to enroll as temporary members of the Reserve, for duty under such conditions as he may prescribe, including but not limited to part-time and intermittent active duty with or without pay, and without regard to age, members of the Auxiliary, such officers and members of the crew of any motorboat or yacht placed at the disposal of the Coast Guard, and such men who by reason of their special training and experience are deemed by the Commandant to be qualified for such duty, as are citizens of the United States or of its Territories or possessions, except the Philippine Islands, to define their powers and duties, and to confer upon them, appropriate to their qualifications and experience, the same ranks, grades, and ratings as are provided for the personnel of the regular Coast Guard Reserve. When performing active duty with pay, as herein authorized, temporary mem-
bers of the Reserve shall be entitled to receive the pay and allowances of their respective ranks, grades, or ratings, as may be authorized for members of the regular Coast Guard Reserve."

(5) Section 210. (a) At the end of the first sentence change the period to a colon and add the following: "And provided further, That notwithstanding the foregoing provisions of this section, the Commandant may prescribe a lesser amount as a uniform allowance to such commissioned and warrant officers of the Reserve as are not required to purchase or have in their possession the complete outfit of uniform clothing which is prescribed for other commissioned and warrant officers of the Reserve."

(b) At the beginning of the second sentence insert the words "Cadets and" so that the second sentence, exclusive of provisos, shall read: "Cadets and enlisted men of the Reserve may be allowed the cost of, or issued such items of uniform, bedding, and equipment as may be prescribed by the Commandant."

Approved, June 6, 1942.

[CHAPTER 396]

AN ACT
Making appropriations for the Legislative Branch of the Government for the fiscal year ending June 30, 1943, and for other purposes.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the following sums are appropriated, out of any money in the Treasury not otherwise appropriated, for the Legislative Branch of the Government for the fiscal year ending June 30, 1943, namely:

SENATE

SALARIES AND MILEAGE OF SENATORS

For compensation of Senators, $960,000.
For mileage of the President of the Senate and of Senators, $51,000.
For compensation of officers, clerks, messengers, and others:

OFFICE OF THE VICE PRESIDENT

Salaries: For clerical assistance to the Vice President, at rates of compensation to be fixed by him, $11,460.

CHAPLAIN

Chaplain of the Senate, $1,680.

OFFICE OF THE SECRETARY

Salaries: Secretary of the Senate, including compensation as disbursing officer of salaries of Senators and of contingent fund of the Senate, $8,000; Chief Clerk, who shall perform the duties of reading clerk, $5,500 and $1,500 additional so long as the position is held by the present incumbent; financial clerk, $5,000 and $1,000 additional so long as the position is held by the present incumbent; assistant financial clerk, $4,500; Parliamentarian, $5,000 and $1,500 additional so long as the position is held by the present incumbent; Journal Clerk, $4,000 and $500 additional so long as the position is held by the present incumbent; principal clerk $4,000; legislative clerk, $4,000 and $1,000 additional so long as the position is held by the present incumbent; enrolling clerk, $4,000; printing clerk, $3,540 and $460 additional so long as the position is held by the present incumbent;
chief bookkeeper, $3,600; librarian, $3,600; executive clerk, $3,180 and $420 additional so long as the position is held by the present incumbent; first assistant librarian, $3,120; keeper of stationery, $3,320; clerks—one at $3,600, one at $3,360, one at $3,180, three at $2,880 each, one at $2,640 and $660 additional so long as the position is held by the present incumbent, two at $2,640 each, clerk in Disbursing Office, $2,400, six at $2,400 each, three at $1,800 each, three at $1,440 each; assistant in library, $2,880; special officer, $2,400; assistants at the press door—one at $2,220, one at $1,800; messenger, $1,680; one, $1,560, one, $1,260; in all, $149,840.

DOCUMENT ROOM

Salaries: Superintendent, $3,900 and $1,040 additional so long as the position is held by the present incumbent; first assistant, $2,640; second assistant, $2,040; four assistants, at $2,040 each; skilled laborer, $1,380; in all, $19,220.

COMMITTEE EMPLOYEES

Clerks and messengers to the following committees: Agriculture and Forestry—clerk, $3,900; assistant clerk, $2,880; assistant clerk, $2,580; assistant clerk, $2,400; assistant clerk, $2,220; additional clerk, $1,800. Appropriations—clerk, $7,000 and $1,000 additional so long as the position is held by the present incumbent; assistant clerk, $4,800; assistant clerk, $3,900; three assistant clerks at $3,000 each; two assistant clerks at $2,220 each; messenger, $1,800. To Audit and Control the Contingent Expenses of the Senate—clerk, $8,900; assistant clerk, $2,880; assistant clerk, $2,400; assistant clerk, $2,220; additional clerk, $1,800. Banking and Currency—clerk, $3,900; assistant clerk, $2,880; assistant clerk, $2,400; assistant clerk, $2,220. Civil Service—clerk, $3,900; assistant clerk, $2,400; assistant clerk, $2,220; additional clerk, $1,800. Claims—clerk, $3,900; assistant clerk, $2,880; assistant clerk, $2,580; assistant clerk, $2,400; two assistant clerks at $2,220 each. Commerce—clerk, $3,900; assistant clerk, $2,880; assistant clerk, $2,580; assistant clerk, $2,400; two assistant clerks at $2,220 each. Conference Majority of the Senate—clerk, $3,900; assistant clerk, $2,880; two assistant clerks at $2,580 each; assistant clerk, $2,220. Conference Minority of the Senate—clerk, $3,900; assistant clerk, $2,880; two assistant clerks at $2,580 each; assistant clerk, $2,220. District of Columbia—clerk, $3,900; two assistant clerks at $2,880 each; assistant clerk, $2,220; additional clerk, $1,800; additional clerical assistance at rates of compensation to be fixed by the chairman of said committee. $9,000. Education and Labor—clerk, $3,900; assistant clerk, $2,880; assistant clerk, $2,400; assistant clerk, $2,220; additional clerk, $1,800. Enrolled Bills—clerk, $3,900; assistant clerk, $2,400; assistant clerk, $2,220; assistant clerk, $1,800, and S. Res. 215, agreed to January 16, 1942, is hereby repealed as of July 1, 1942; additional clerk, $1,800. Expenditures in the Executive Departments—clerk, $3,900; assistant clerk, $2,580; assistant clerk, $2,220; additional clerk, $1,800. Finance—clerk, $4,200 and $500 additional so long as the position is held by the present incumbent; special assistant to the committee, $8,600; assistant clerk, $2,880; assistant clerk, $2,700; assistant clerk, $2,400; two assistant clerks at $2,220 each; two experts (one for the majority and one for the minority) at $3,600 each; messenger, $1,800. Foreign Relations—clerk, $3,900; assistant clerk, $2,880; assistant clerk, $2,580; assistant clerk, $2,220; additional clerk, $1,800; messenger, $1,800. Immigration—clerk, $3,900; assistant clerk, $2,880; assistant clerk, $2,580; additional clerk, $1,800. Indian Affairs—
clerk, $3,900; assistant clerk, $3,600 and $1,400 additional so long as the position is held by the present incumbent; assistant clerk, $2,880; assistant clerk, $2,400; assistant clerk, $2,220; additional clerk, $1,800. Inter-oceanic Canals—clerk, $3,900; assistant clerk, $2,880; assistant clerk, $2,580; additional clerk, $1,800. Interstate Commerce—clerk, $3,900; assistant clerk, $3,600; assistant clerk, $2,880; two assistant clerks at $2,550 each; assistant clerk, $2,220. Irrigation and Reclamation—clerk, $3,900; assistant clerk, $2,580; assistant clerk, $2,220; additional clerk, $1,800. Interstate Commerce—clerk, $3,900; assistant clerk, $2,880; assistant clerk, $2,580; assistant clerk, $2,220; additional clerk, $1,800.

Clerical assistance to Senators who are not chairmen of the committees specially provided for herein, as follows: Seventy clerks at $3,900 each; seventy assistant clerks at $2,400 each; and seventy assistant clerks at $2,220 each; such clerks and assistant clerks shall be ex officio clerks and assistant clerks of any committee of which their Senator is chairman; seventy additional clerks at $1,800 each, one for each Senator having no more than one clerk and two assistant clerks for himself or for the committee of which he is chairman; messenger, $1,800; in all, $724,200. Ninety-six additional clerks at $1,800 per annum each, one for each Senator, $172,800. Ninety-six additional clerks at $1,800 per annum each, one for each Senator, $172,800. Twenty-eight additional clerks at $1,500 per annum each, one for each Senator from each State which has a population of three million or more inhabitants, $42,000. For three additional clerks at $1,500 per annum each for each Senator from any State which has a population of ten million or more inhabitants, $9,000; for two additional clerks at $1,500 per annum each.
annum each for each Senator from any State which has a population of five million or more inhabitants but less than ten million, $36,000, in all, $43,000; Provided, That such additional clerks shall be in addition to any other clerical assistance to which Senators are entitled, and shall be employed only during the period of the emergency.

Senators and chairmen of standing committees may rearrange or change the schedule of salaries and the number of employees in their respective offices or committees: Provided, That such changes shall not increase the aggregate of the salaries provided for such offices or committees by law or Senate resolution: Provided further, That no salary shall be fixed hereunder at a rate in excess of $4,500 per annum and no action shall be taken to reduce any salary which is specifically fixed by law at a rate higher than $4,500: Provided further, That Senators and committee chairmen, on or before the first day of the month in which such changes are to become effective, shall certify in writing such changes or rearrangements to the disbursing office which shall thereafter pay such employees in accord with such changed schedule.

In all, clerical assistance to Senators, $1,156,800.

OFFICE OF SERGEANT AT ARMS AND DOORKEEPER

Salaries: Sergeant at Arms and Doorkeeper, $8,000; two secretaries (one for the majority and one for the minority), at $5,400 each and $1,500 additional each so long as the respective positions are held by the present respective incumbents; two assistant secretaries (one for the majority and one for the minority), at $4,320 each and $480 additional each so long as the respective positions are held by the present respective incumbents; Deputy Sergeant at Arms and storekeeper, $4,800 and $1,000 additional so long as the position is held by the present incumbent; clerks—one $3,120, one $2,200, one $2,100, one $2,120, one $1,800, one to the secretary for the majority, $2,280 and $120 additional so long as the position is held by the present incumbent; one to the secretary of the minority, $2,280, one $1,500; assistant doorkeeper, $2,880; messengers—three (acting as assistant doorkeepers) at $2,400 each; one at $1,740 and $260 additional so long as the position is held by the present incumbent; twenty-nine (including four for minority) at $1,740 each; four at $1,620 each; one at card door, $2,640, and $240 additional so long as the position is held by the present incumbent; clerk on Journal work for Congressional Record to be selected by the Official Reporters, $3,360; upholsterer and locksmith, $2,600; cabinetmaker, $2,040; three carpenters at $2,040 each; janitor, $2,400; five skilled laborers, $1,680 each; laborer in charge of private passage, $1,740 and $120 additional so long as the position is held by the present incumbent; four female attendants in charge of ladies' retiring rooms, at $1,500 each; three female attendants in charge of ladies' retiring rooms, Senate Office Building, at $1,500 each; attendant authorized by S. Res. 252, adopted May 13, 1938, $1,500; telephone operators—chief $2,460 and $280 additional so long as the position is held by the present incumbent; fourteen at $1,820 each; laborer in charge of Senate toilet rooms in old library space, $1,200; press gallery—superintendent, $3,600; assistant superintendent, $3,000; assistant superintendent, $1,920; messengers for service to press correspondents—two at $1,560 each, two at $1,440 each; radio press gallery—superintendent, $3,000; assistant superintendent, $1,960; laborers—three at $1,380 each, thirty at $1,260 each, three at $480 each; special employees—seven at $1,000 each; twenty-one pages for the Senate Chamber, at the rate of $4 per day each, during the session, $15,204; in all, $277,144.
Police force for Senate Office Building under the Sergeant at Arms: Lieutenant, $1,740; special officer, $1,740; three sergeants at $1,680 each; twenty-eight privates at $1,620 each; in all, $53,880.

**POST OFFICE**

Salaries: Postmaster, $3,600; assistant postmaster, $2,880; chief clerk, $2,460; wagon master, $2,280; twenty-six mail carriers, at $1,740 each; in all, $56,460.

**FOLDING ROOM**

Salaries: Foreman, $2,460 and $540 additional so long as the position is held by the present incumbent; clerk, $2,280; clerk, $1,740; folders—chief, $2,040, fourteen at $1,440 each; in all $29,220.

**CONTINGENT EXPENSES OF THE SENATE**

Vice President’s automobile: For purchase, exchange, driving, maintenance, and operation of an automobile for the Vice President, $4,000.

Reporting Senate proceedings: For reporting the debates and proceedings of the Senate, payable in equal monthly installments, $66,340.

Furniture: For services in cleaning, repairing, and varnishing furniture, $2,000.

Furniture: For materials for furniture and repairs of same, exclusive of labor, and for the purchase of furniture, $8,000.

Inquiries and investigations: For expenses of inquiries and investigations ordered by the Senate, including compensation to stenographers of committees, at such rate as may be fixed by the Committee to Audit and Control the Contingent Expenses of the Senate, but not exceeding 25 cents per hundred words, $150,000: Provided, That no part of this appropriation shall be expended for per diem and subsistence expenses except in accordance with the provisions of the Subsistence Expense Act of 1926, approved June 3, 1926, as amended.

Joint Committee on Internal Revenue Taxation: For payment of one-half of the salaries and other expenses of the Joint Committee on Internal Revenue Taxation as authorized by law, $30,000.

Folding documents: For folding speeches and pamphlets at a rate not exceeding $1 per thousand, $18,000.

For materials for folding, $1,500.

Fuel, and so forth: For fuel, oil, cotton waste, and advertising, exclusive of labor, $2,000.

Senate restaurants: For repairs, improvements, equipment, and supplies for Senate kitchens and restaurants, Capitol Building, and Senate Office Building, including personal and other services, to be expended from the contingent fund of the Senate, under the supervision of the Committee on Rules, United States Senate, $85,000.

Motor vehicles: For maintaining, exchanging, and equipping motor vehicles for carrying the mails and for official use of the offices of the Secretary and Sergeant at Arms, $8,760.

Miscellaneous items: For miscellaneous items, exclusive of labor, $350,000.

Packing boxes: For packing boxes, $970.

Postage stamps: For office of Secretary, $350; office of Sergeant at Arms, $150; in all, $500.

Air-mail stamps: For air-mail stamps for Senators and the President of the Senate, as authorized by law, $4,850.

Stationery: For stationery for Senators and for the President of the Senate, including $7,500 for stationery for committees and officers of the Senate, $36,900.

Rent: For rent of warehouse for storage of public documents, $2,000.
For compensation of Members of the House of Representatives, Delegates from Territories, and the Resident Commissioner from Puerto Rico, $4,385,000.

For mileage of Representatives, the Delegate from Hawaii, and the Resident Commissioner from Puerto Rico, and for expenses of the Delegate from Alaska, $171,000.

For compensation of officers, clerks, messengers, and others:

**OFFICE OF THE SPEAKER**

Salaries: Secretary to the Speaker, $4,620; three clerks to the Speaker, at $2,400 each; messenger to Speaker, $1,680; in all, $13,500.

The Speaker's Table

Salaries: Parliamentarian $5,000, and $2,500 additional so long as the position is held by the present incumbent, and for preparing Digest of the Rules, $1,000 per annum; Assistant Parliamentarian, $3,000 and $1,500 additional so long as the position is held by the present incumbent; messenger to Speaker's table, $1,740 and $600 additional so long as the position is held by the present incumbent; in all, $15,400.

**CHAPLAIN**

Chaplain of the House of Representatives, $1,680.

**OFFICE OF THE CLERK**

Salaries: Clerk of the House of Representatives, including compensation as disbursing officer of the contingent fund, $8,600; Journal clerk, two reading clerks, and tally clerk, at $5,000 each; enrolling clerk, $4,000; disbursing clerk, $3,960 and $1,040 additional so long as the position is held by the present incumbent; file clerk, $3,780; chief bill clerk, $3,540; assistant enrolling clerk, $3,900; assistant reading clerk, $3,600, to continue available under the limitations of House Resolution Numbered 241, adopted June 20, 1941; assistant to disbursing clerk, $3,120; stationery clerk, $2,880; librarian, $2,760; assistant librarian and assistant file clerk, at $2,520 each; assistant Journal clerk and assistant librarian, at $2,460 each; clerks—one at $2,460, four at $2,340 each; bookkeeper and assistant in disbursing office, at $2,100 each; assistant in disbursing office, $1,800; three assistants to chief bill clerk at $2,100 each; stenographer to the Clerk, $2,500; assistant in stationary room, $1,740; three messengers at $1,680 each; stenographer to Journal clerk, $1,560; laborers—three at $1,440 each, ten at $1,260 each; telephone operators—assistant chief, $1,800, twenty-three at $1,620 each; substitute telephone operator, when required, at $4 per day, $1,460; property custodian and superintendent of furniture and repair shop, who shall be a skilled cabinetmaker or upholsterer and experienced in the construction and purchase of furniture, $3,960; two assistant custodians at $3,360 each; locksmith and typewriter repairer, $1,860; messenger and clock repairer, $1,740; operation, maintenance, and repair of motor vehicles, $1,200; in all, $178,540.

**COMMITTEE EMPLOYEES**

Clerks, messengers, and janitors to the following committees:

Accounts—clerk, $3,300; assistant clerk, $2,460; janitor, $1,560. Agriculture—clerk, $3,300; assistant clerk, $2,460; janitor, $1,560. Appropriations—clerk, $7,000 and $1,000 additional so long as the position
is held by the present incumbent; assistant clerk, $5,000 and $2,500 additional so long as the position is held by the present incumbent; assistant clerk, $5,900 and $1,100 additional so long as the position is held by the present incumbent; two assistant clerks at $3,900 each and $600 each additional so long as the respective positions are held by the present respective incumbents; assistant clerk, $3,900 and $300 additional so long as the position is held by the present incumbent; assistant clerk, $3,300 and $600 additional so long as the position is held by the present incumbent; additional clerical assistants at rates to be fixed by the chairman of the Committee on Appropriations, $13,960; messenger, $1,680; four clerk-stenographers at the annual rate of $1,800 each, one for each subcommittee of the Committee on Appropriations having jurisdiction over a regular annual appropriation bill as shall be designated by the chairman of the Committee on Appropriations and to be appointed by the chairmen of the subcommittees so designated, subject to the approval of the chairman, $7,200.

Banking and Currency—clerk, $2,760; assistant clerk, $1,740; janitor, $1,260. Census—clerk, $2,760; janitor, $1,260. Civil Service—clerk, $2,760; janitor, $1,260. Claims—clerk, $3,300; assistant clerk, $2,460; assistant clerk, $1,800 and $1,000 additional so long as the position is held by the first incumbent appointed to such position; janitor, $1,260. Coinage, Weights, and Measures—clerk, $2,760; janitor, $1,260. Disposition of Executive Papers—clerk, $2,760. District of Columbia—clerk, $3,300; assistant clerk, $2,460; janitor, $1,260. Education—clerk, $2,760; janitor, $1,260. Election of the President, Vice President, and Representatives in Congress—clerk, $2,760.

Elections Numbered 1—clerk, $2,760; janitor, $1,260. Elections Numbered 2—clerk, $2,760; janitor, $1,260. Elections Numbered 3—clerk, $2,760; janitor, $1,260. Enrolled Bills—clerk, $2,760; janitor, $1,260. Expenditures in the Executive Departments—clerk, $3,300; janitor, $1,260. Flood Control—clerk, $2,760; janitor, $1,260. Foreign Affairs—clerk, $3,300; assistant clerk, $2,460; janitor, $1,260. Immigration and Naturalization—clerk, $3,300; janitor, $1,260. Indian Affairs—clerk, $3,300; assistant clerk, $2,460; janitor, $1,260. Insular Affairs—clerk, $2,760; janitor, $1,260. Interstate and Foreign Commerce—clerk, $3,900; additional clerk, $2,640; assistant clerk, $2,100; janitor, $1,560. Irrigation and Reclamation—clerk, $2,760; janitor, $1,260. Invalid Pensions—clerk, $3,300; assistant clerk, $2,280; expert examiner, $2,700; stenographer, $2,640; janitor, $1,500. Judiciary—clerk, $3,900; assistant clerk, $2,460; assistant clerk, $1,980; janitor, $1,260. Labor—clerk, $2,760; assistant clerk, $1,740; janitor, $1,260. Library—clerk, $2,760; janitor, $1,260. Merchant Marine and Fisheries—clerk, $2,760; assistant clerk, $1,740; janitor, $1,260. Military Affairs—clerk, $3,300; assistant clerk, $2,100; janitor, $1,560. Mines and Mining—clerk, $2,760; janitor, $1,260. Naval Affairs—clerk, $3,300; assistant clerk, $2,100; janitor, $1,560. Patents—clerk, $2,760; janitor, $1,260. Pensions—clerk, $3,300; assistant clerk, $2,640; assistant clerk for minority, $3,180 and $420.
additional so long as the position is held by the present incumbent; janitors—one, $1,560; two at $1,250 each. World War Veterans' Legislation—clerk, $3,300; assistant clerk, $2,460; in all, $534,700.

OFFICE OF SERGEANT AT ARMS

Salaries: Sergeant at Arms, $8,000; Deputy Sergeant at Arms in charge of mace, $3,180; cashier, $6,000; assistant cashier, $4,000; two bookkeepers, at $3,360 each; Deputy Sergeant at Arms in charge of pairs, $8,600 and $300 additional while the position is held by the present incumbent; pair clerk and messenger, $2,820; stenographer, $2,500; skilled laborer, $1,380; hire of automobile, $600; in all, $39,100.

Police force, House Office Building, under the Sergeant at Arms: Lieutenant, $1,740; three sergeants at $1,680 each; thirty-five privates at $1,620 each; in all, $63,480.

OFFICE OF DOORKEEPER

Salaries: Doorkeeper, $6,000; special employee, $3,000; superintendent of House Press Gallery, $3,660; assistants to the superintendent of the House Press Gallery—one at $2,520, and $300 additional so long as the position is held by the present incumbent, and one at $3,180; House Radio Press Gallery—superintendent of radio room at $2,700; messenger at $1,560; chief janitor, $2,700; messengers—one chief messenger, $2,240, sixteen messengers at $1,740 each; four men on soldiers' roll at $1,740 each; laborers—seventeen at $1,260 each, two (cloakroom) at $1,380 each, one (cloakroom), $1,260, and seven (cloakroom) at $1,140 each; three female attendants in ladies' retiring rooms at $1,680 each; attendant for ladies' reception room, $1,440; superintendent of folding room, $3,180 and $420 additional so long as the position is held by the present incumbent; foreman of folding room, $2,640; chief clerk to superintendent of folding room, $2,460; three clerks at $2,160 each; janitor, $1,260; laborer, $1,260; thirty-one folders at $1,440 each; shipping clerk, $1,740; two drivers at $1,380 each; two chief pages at $1,980 each and $180 each additional so long as the respective positions are held by the respective present incumbents; two telephone pages at $1,650 each; two floor managers of telephones (one for the minority) at $3,180 each and $300 each additional so long as the respective positions are held by the respective present incumbents; two assistant floor managers in charge of telephones (one for the minority) at $2,100 each; forty-seven pages during the session, including ten pages for duty at the entrances to the Hall of the House at $4 per day each, $34,028; superintendent of document room (Elmer A. Lewis), $3,960 and $1,040 additional so long as the position is held by the present incumbent; assistant superintendent of document room, $2,760; clerk, $2,320; assistant clerk, $2,160; eight assistants at $1,860 each; janitor, $1,440; messenger to press room (House Press Gallery), $1,560; maintenance and repair of folding-room motor truck, $500; in all, $269,508.

SPECIAL AND MINORITY EMPLOYEES

For the minority employees authorized and named in the House Resolutions Numbered 51 and 53 of December 11, 1931, as amended: Two at $5,000 each, three at $3,000 each; one at $3,600 and $300 additional while the position is held by the present incumbent (minority pair clerk, House Resolution Numbered 313 of August 7, 1933); in all, $22,900.

Special employees: Assistant foreman of the folding room, authorized in the resolution of September 30, 1913, $1,980; laborer, $1,260; chief messenger, $2,240.
authorized and named in the resolution of April 28, 1914, $1,380; laborer, $1,380; in all, $4,740.

Successors to any of the employees provided for in the two preceding paragraphs may be named by the House of Representatives at any time.

Special employee for the majority, $5,000, such position to continue only during such period as it is occupied by the first incumbent thereof.

Office of majority floor leader: Legislative clerk, $3,110; clerk, $2,530; additional clerk, $2,000; two assistant clerks, at $1,800 each; for official expenses of the majority leader, as authorized by House Resolution Numbered 101, Seventy-first Congress, adopted December 18, 1929, $2,000; in all, $13,240.

Conference minority: Clerk, $3,180; legislative clerk, $3,060; assistant clerk, $2,100; janitor, $1,560; in all, $9,900. The foregoing employees to be appointed by the minority leader.

Two messengers, one in the majority caucus room and one in the minority caucus room, to be appointed by the majority and minority whips, respectively, at $1,740 each; in all, $3,480.

POST OFFICE

Salaries: Postmaster, $5,000; assistant postmaster, $2,880; two registry and money-order clerks, at $2,100 each; forty messengers (including one to superintend transportation of mails), at $1,740 each; substitute messengers and extra services of regular employees, when required, at the rate of not to exceed $145 per month each, $1,740; laborer, $1,260; in all, $84,680.

Motor vehicles: For the purchase, exchange, maintenance, and repair of motor vehicles for carrying the mails, $2,200.

OFFICIAL REPORTERS OF DEBATES

Salaries: Six official reporters of the proceedings and debates of the House at $7,500 each; clerk, $4,000; assistant clerk, $2,000; six expert transcribers at $2,000 each; in all, $63,000.

COMMITTEE STENOGRAPHERS

Salaries: Four stenographers to committees, at $7,000 each and two stenographers to committees, at $6,000 each; clerk, $3,360; in all, $43,360: Provided, That any sums received from the sale of copies of transcripts of hearings of committees reported by such stenographers shall be covered into the Treasury as "miscellaneous receipts". Whenever the words "during the session" occur in the foregoing paragraphs they shall be construed to mean the one hundred and eighty-one days from January 1 to June 30, 1943, both inclusive.

CLERK HIRE, MEMBERS AND DELEGATES

For clerk hire necessarily employed by each Member and Delegate, and the Resident Commissioner from Puerto Rico, in the discharge of his official and representative duties, in accordance with the Act entitled "An Act to fix the compensation of officers and employees of the legislative branch of the Government", approved June 20, 1929, as amended by the Act of July 26, 1933, $2,847,000.

CONTINGENT EXPENSES OF THE HOUSE

Furniture: For furniture and materials for repairs of the same, including not to exceed $22,000 for labor, tools, and machinery for furniture repair shops, $45,000.
Packing boxes: For packing boxes, $3,500, to be available immediately: Provided, That no part of this appropriation shall be used to furnish a packing box to any Representative, Delegate, or Resident Commissioner for any session of Congress unless request therefore has been made not later than thirty days after the sine die adjournment of any such session.

Miscellaneous items: For miscellaneous items, exclusive of salaries unless specifically ordered by the House of Representatives, including the sum of $27,500 for payment to the Architect of the Capitol in accordance with section 208 of the Act approved October 2, 1940 (Public Act 812, Seventy-sixth Congress), the reimbursement to the official stenographers to committees for the amounts actually paid out by them for transcribing hearings, and materials for folding, $95,000.

Reporting hearings: For stenographic reports of hearings of committees other than special and select committees, $80,000.

Special and select committees: For expenses of special and select committees authorized by the House, $150,000.

Joint Committee on Internal Revenue Taxation: For payment of one-half of the salaries and other expenses of the Joint Committee on Internal Revenue Taxation as authorized by law, $30,000.

Funeral expenses: No part of the appropriations contained herein for the contingent expenses of the House of Representatives shall be used to defray the expenses of any committee consisting of more than six persons (not more than four from the House and not more than two from the Senate), nor to defray the expenses of any other person except the Sergeant at Arms of the House or a representative of his office, and except the widow or minor children or both of the deceased, to attend the funeral rites and burial of any person who at the time of his or her death is a Representative, a Delegate from a Territory, or a Resident Commissioner from Puerto Rico.

Telegraph and telephone: For telegraph and telephone service, exclusive of personal services, $140,000.

Stationery: For stationery for Representatives, Delegates, and the Resident Commissioner from Puerto Rico, for the first session of the Seventy-eighth Congress, and for stationery for the use of the committees and officers of the House (not to exceed $5,000), $92,000.

Attending physician’s office: For medical supplies, equipment, and contingent expenses of the emergency room and for the attending physician and his assistants, including an allowance of $1,500 to be paid to the attending physician in equal monthly installments as authorized by the Act approved June 27, 1940 (54 Stat. 629), and including an allowance of not to exceed $30 per month each to four assistants as provided by the House resolutions adopted July 1, 1930, January 20, 1932, and November 18, 1940, $8,245, of which $2,385 shall be available immediately.

Postage stamps: Postmaster, $200; Clerk, $400; Sergeant at Arms, $250; Doorkeeper, $100; in all, $950.

The paragraph of the Legislative Branch Appropriation Act, 1942, which authorizes and directs the Clerk of the House of Representatives to furnish air mail postage stamps each fiscal year to each Representative, Delegate, and Resident Commissioner, is hereby amended effective July 1, 1942, to read as follows:

"Hereafter the Clerk of the House of Representatives is authorized and directed to procure and furnish each fiscal year to each Representative, Delegate, and the Resident Commissioner from Puerto Rico, upon request by such person, United States air mail and special delivery postage stamps in an amount not exceeding $50 for the mailing of postal matter arising in connection with his or her official business."
To enable the Clerk of the House to carry into effect the provisions of the preceding paragraph, $21,900.

Folding documents: For folding speeches and pamphlets, at a rate not exceeding $1 per thousand, $50,000, of which $5,000 shall be available immediately.

Revision of laws: For preparation and editing of the laws as authorized by the Act approved May 29, 1928 (1 U. S. C. 59), $8,000, to be expended under the direction of the Committee on Revision of the Laws.

Clerk's office, special assistance: For assistants in compiling lists of reports to be made to Congress by public officials; compiling copy and revising proofs for the House portion of the Official Register; preparing and indexing the statistical reports of the Clerk of the House; compiling the telephone and Members' directories; preparing and indexing the daily calendars of business; preparing the official statement of Members' voting records; preparing lists of congressional nominees and statistical summary of elections; preparing and indexing questions of order printed in the Appendix to the Journal pursuant to House Rule III; for recording and filing statements of political committees and candidates for election to the House of Representatives pursuant to the Federal Corrupt Practices Act, 1925 (2 U. S. C. 241-256); and for such other assistance as the Clerk of the House may deem necessary and proper in the conduct of the business of his office, $4,500: Provided, That no part of this appropriation shall be used to augment the annual salary of any employee of the House of Representatives.

Speaker's automobile: For exchange, driving, maintenance, repair, and operation of an automobile for the Speaker, $4,000.

CAPITOL POLICE

Salaries: Captain, $2,700; three lieutenants, at $1,740 each; two special officers, at $1,740 each; three sergeants, at $1,680 each; fifty-two privates, at $1,620 each; one-half of said privates to be selected by the Sergeant at Arms of the Senate and one-half by the Sergeant at Arms of the House; in all, $100,680: Provided, That no part of any appropriation contained in this Act shall be paid as compensation to any person appointed after June 30, 1935, as an officer or member of the Capitol Police (including those for the Senate and House Office Buildings) who does not meet the standards to be prescribed for such appointees by the Capitol Police Board: Provided further, That the Capitol Police Board is hereby authorized to detail police from the House and Senate Office Buildings for police duty on the Capitol Grounds.

General expenses: For purchasing and supplying uniforms, purchase, exchange, maintenance, and repair of motor-propelled passenger-carrying vehicles, contingent expenses, including $25 per month for extra services performed by a member of such force for the Capitol Police Board, $9,400.

Capitol Police Board: To enable the Capitol Police Board to provide additional protection during the present emergency for the Capitol Buildings and Grounds, including the Senate and House Office Buildings and the Capitol Power Plant, $55,000. Such sum shall only be expended for payment for salaries and other expenses of personnel detailed from the Federal Bureau of Investigation, the Secret Service of the Treasury Department, and the Metropolitan Police of the District of Columbia, and the heads of such agencies and the Commissioners of the District of Columbia are authorized and directed to make such details upon the request of the Board. Per-
sonnel so detailed shall, during the period of such detail, serve under the direction and instructions of the Board and is authorized to exercise the same authority as members of such Metropolitan Police and members of the Capitol Police and to perform such other duties as may be assigned by the Board. Reimbursement for salaries and other expenses of such detailed personnel shall be made to the Federal agency or the government of the District of Columbia, respectively, and any sums so reimbursed shall be credited to the appropriation or appropriations from which such salaries and expenses are payable and be available for all the purposes thereof.

One-half of the foregoing amounts under "Capitol Police" shall be disbursed by the Secretary of the Senate and one-half by the Clerk of the House.

JOINT COMMITTEE ON PRINTING

Salaries: Clerk, $4,000 and $800 additional so long as the position is held by the present incumbent; inspector under section 20 of the Act approved January 12, 1895 (44 U.S.C. 49), $2,820; assistant clerk and stenographer, $2,640; for expenses of compiling, preparing, and indexing the Congressional Directory, $1,600; in all, $11,860, one-half to be disbursed by the Secretary of the Senate and the other half to be disbursed by the Clerk of the House.

OFFICE OF LEGISLATIVE COUNSEL

Salaries and expenses: For salaries and expenses of maintenance of the office of Legislative Counsel, as authorized by law, $82,550, of which $42,000 shall be disbursed by the Secretary of the Senate and $40,550 by the Clerk of the House of Representatives.

STATEMENT OF APPROPRIATIONS

For preparation, under the direction of the Committees on Appropriations of the Senate and House of Representatives of the statements for the second session of the Seventy-seventh Congress, showing appropriations made, indefinite appropriations, and contracts authorized, together with a chronological history of the regular appropriation bills, as required by law, $4,000, to be paid to the persons designated by the chairmen of such committees to do the work.

ARCHITECT OF THE CAPITOL

OFFICE OF THE ARCHITECT OF THE CAPITOL

Salaries: For the Architect of the Capitol, Assistant Architect of the Capitol, and other personal services at rates of pay provided by law; and the Assistant Architect of the Capitol shall act as Architect of the Capitol during the absence or disability of that official or whenever there is no Architect; $63,665.

Appropriations under the control of the Architect of the Capitol shall be available for expenses of travel on official business not to exceed in the aggregate under all funds the sum of $750.

CAPITOL BUILDINGS AND GROUNDS

Capitol Buildings: For necessary expenditures for the Capitol Building and electrical substations of the Senate and House Office Buildings, under the jurisdiction of the Architect of the Capitol, including minor improvements, maintenance, repair, equipment, supplies, material, fuel, oil, waste, and appurtenances; furnishings and
office equipment; special clothing for workmen; waterproof wearing apparel; personal and other services; cleaning and repairing works of art; maintenance and driving of motor-propelled passenger-carrying office vehicle; not exceeding $300 for the purchase of technical and necessary reference books, periodicals, and city directory; not to exceed $150 for expenses of attendance, when specifically authorized by the Architect of the Capitol, at meetings or conventions in connection with subjects related to work under the Architect of the Capitol; and the compensation of the position of supervising engineer shall be at the rate of $6,000 per annum so long as the position is held by the person who was the incumbent thereof on May 15, 1941; $289,900: Provided, That the unexpended balance on June 30, 1942, of the appropriation for Capitol Building contained in the Second Deficiency Appropriation Act, 1940, approved June 27, 1940, is hereby continued available for the same purposes and shall remain available until expended; Provided further, That not to exceed $6,000 of the unexpended balance on June 30, 1942, of the appropriation for Capitol Buildings contained in the Legislative Branch Appropriation Act, 1942, shall continue available for the same purposes until June 30, 1943.

The appropriation of $25,000 contained in the Third Supplemental National Defense Appropriation Act, 1942, approved December 17, 1941, to enable the Architect of the Capitol to prepare suitable space directly beneath the crypt in the central portion of the Capitol Building as a depository for the valued documents of the two Houses of Congress since the organization of the Government, shall hereafter also be available for expenditure by the Architect of the Capitol for labor and any incidental items necessary to transfer documents, cases, or other equipment from their present location in the Senate Library in the Capitol Building to the depository in the Capitol Building and to a reserved storage room in the Senate Office Building. The appropriation of $25,000, contained under the caption “Architect of the Capitol” in title III, Third Supplemental National Defense Appropriation Act, 1942 (Public Law 353), approved December 17, 1941, for a suitable depository for the valued documents of the two Houses of Congress, shall also be available to enable such Architect to provide suitable space for such documents in the Annex Building, Library of Congress.

Capitol Grounds: For care and improvement of grounds surrounding the Capitol, Senate and House Office Buildings; Capitol Power Plant; personal and other services; care of trees; planting; fertilizers; repairs to pavements, walks, and roadways; purchase of waterproof wearing apparel; maintenance of signal lights; and for snow removal by hire of men and equipment or under contract without compliance with sections 3709 (41 U. S. C. 5) and 3744 (41 U. S. C. 16) of the Revised Statutes, $147,566, of which $39,240 shall be available immediately.

Legislative garage: For maintenance, repairs, alterations, personal and other services, and all necessary incidental expenses, $12,210.

Subway transportation, Capitol and Senate Office Buildings: For repairs, rebuilding, and maintenance of the subway system connecting the Senate Office Building with the Senate wing of the United States Capitol and for personal and other services, including maintenance of the cars, track, and electrical equipment connected therewith, $2,000.

Senate Office Building: For maintenance, miscellaneous items and supplies, including furniture, furnishings, and equipment, and for labor and material incident thereto, and repairs thereof; and for personal and other services for the care and operation of the Senate Office
Building; to be expended under the control and supervision of the Architect of the Capitol, including four female attendants in charge of ladies' retiring rooms at $1,500 each; in all, $306,260, of which $6,000 shall be immediately available: Provided, That hereafter the Senate Office Building, and the employment of all services (other than for officers and privates of the Capitol Police) necessary for its protection, care, and occupancy, together with all other items that may be appropriated for by the Congress for such purposes, shall be under the control and supervision of the Architect of the Capitol, subject to the approval of the Senate Committee on Rules as to matters of general policy; and the Architect of the Capitol shall submit annually to the Congress estimates in detail for all services (other than for officers and privates of the Capitol Police) and for all other expenses in connection with said office building and necessary for its protection, care, and occupancy: Provided further, That hereafter the assignment of rooms and other space in the Senate Office Building shall be under the direction and control of the Senate Committee and shall not be a part of the duties of the Architect of the Capitol: Provided further, That hereafter it shall not be a duty of the Architect of the Capitol to certify any pay roll or other voucher covering any expenditure from any appropriation for the Senate Office Building, or for any other building or activity, unless the obligation involved was incurred by him or under his direction.

House Office Buildings: For maintenance, including equipment, waterproof wearing apparel, miscellaneous items, and for all necessary services, $391,760.

Capitol Power Plant: For lighting, heating, and power for the Capitol, Senate and House Office Buildings, Supreme Court Building, Congressional Library Buildings, and the grounds about the same, Botanic Garden, legislative garage, and folding and storage rooms of the Senate, and for air-conditioning refrigeration not supplied from plants in any of such buildings; for heating the Government Printing Office and Washington City Post Office and for light and power therefor whenever available; personal and other services, engineering instruments, fuel, oil, materials, labor, advertising, and purchase of waterproof wearing apparel in connection with the maintenance and operation of the plant, $782,281, of which $69,000 shall be available immediately.

The appropriations under the control of the Architect of the Capitol may be expended without reference to section 4 of the Act approved June 17, 1910 (41 U. S. C. 7), concerning purchases for executive departments.

The Government Printing Office and the Washington City Post Office shall reimburse the Capitol Power Plant for heat, light, and power whenever any such service is furnished during the fiscal year 1943, and the amounts so reimbursed shall be covered into the Treasury.

LIBRARY BUILDINGS AND GROUNDS

MECHANICAL AND STRUCTURAL MAINTENANCE

Salaries: For chief engineer and all personal services at rates of pay provided by law, $93,570.

Salaries, Sunday opening: For extra services of employees and additional employees under the Architect of the Capitol to provide for the opening of the Library Buildings on Sundays and on holidays, at rates to be fixed by such Architect, $6,768.

General repairs, and so forth: For necessary expenditures for the Library Buildings and Grounds under the jurisdiction of the Architect of the Capitol, including minor improvements, maintenance,
repair, equipment, supplies, waterproof wearing apparel, material, and appurtenances, and personal and other services in connection with the mechanical and structural maintenance of such buildings and grounds, $50,599, of which $9,709 shall be immediately available.

BOTANIC GARDEN

Salaries: For personal services (including not exceeding $3,000 for miscellaneous temporary labor without regard to the Classification Act of 1923, as amended), $83,432; all under the direction of the Joint Committee on the Library.

Maintenance, operation, repairs, and improvements: For all necessary expenses incident to maintaining, operating, repairing, and improving the Botanic Garden, and the nurseries, buildings, grounds, and equipment pertaining thereto, including procuring fertilizers, soils, tools, trees, shrubs, plants, and seeds; materials and miscellaneous supplies, including rubber boots and aprons when required for use by employees in connection with their work; not to exceed $25 for emergency medical supplies; disposition of waste; traveling expenses of the Director and his assistants not to exceed $250; street-car fares not exceeding $25; office equipment and contingent expenses; the prevention and eradiation of insect and other pests and plant diseases by purchase of materials and procurement of personal services by contract without regard to the provisions of any other Act; repair, maintenance, operation, purchase, and exchange of motor-trucks and maintenance, repair, and operation of a passenger motor vehicle; purchase of botanical books, periodicals, and books of reference, not to exceed $100; repairs and improvements to Director’s residence; and all other necessary expenses; all under the direction of the Joint Committee on the Library, $23,125.

No part of the appropriations contained herein for the Botanic Garden shall be used for the distribution, by congressional allotment, of trees, plants, shrubs, or other nursery stock.

LIBRARY OF CONGRESS

Salaries, Library, Proper: For the Librarian, the Librarian Emeritus, Chief Assistant Librarian, and other personal services, including special and temporary services and extra special services of regular employees (not exceeding $5,000) at rates to be fixed by the Librarian, $1,422,935.

COPYRIGHT OFFICE

Salaries: For the Register of Copyrights, assistant register, and other personal services, $292,920.

LEGISLATIVE REFERENCE SERVICE

Salaries: To enable the Librarian of Congress to employ competent persons to gather, classify, and make available, in translations, indexes, digests, compilations, and bulletins, and otherwise, data for or bearing upon legislation, and to render such data serviceable to Congress, committees and Members thereof, and for printing and binding the digests of public general bills, and including not to exceed $5,700 for employees engaged on piece work and work by the day or hour at rates to be fixed by the Librarian, $149,480, of which $5,110 shall be available immediately: Provided, That not more than $20,000 of this sum shall be used for preparation and reproduction of copies of the Digest of General Public Bills.
DISTRIBUTION OF CARD INDEXES

Salaries and expenses: For the distribution of card indexes and other publications of the Library, including personal services, freight charges (not exceeding $500), expressage, postage, traveling expenses connected with such distribution, expenses of attendance at meetings when incurred on the written authority and direction of the Librarian, and including not to exceed $30,000 for employees engaged in piece work and work by the day or hour and for extra special services of regular employees at rates to be fixed by the Librarian; in all, $209,910.

INDEX TO STATE LEGISLATION

Salaries and expenses: To enable the Librarian of Congress to prepare an index to the legislation of the several States, together with a supplemental digest of the more important legislation, as authorized and directed by the Act entitled “An Act providing for the preparation of a biennial index to State legislation”, approved February 10, 1927 (2 U. S. C. 164, 165), including personal and other services within and without the District of Columbia, including not to exceed $2,500 for special and temporary services at rates to be fixed by the Librarian, travel, necessary material and apparatus, and for printing and binding the indexes and digests of State legislation for official distribution only, and other printing and binding incident to the work of compilation, stationery, and incidentals, $37,960, of which $200 shall be available immediately.

SUNDAY OPENING

Salaries: To enable the Library of Congress to be kept open for reference use on Sundays and on holidays within the discretion of the Librarian, including the extra services of employees and the services of additional employees under the Librarian, at rates to be fixed by the Librarian, $26,018.

UNION CATALOGUES

Salaries and expenses: To continue the development and maintenance of the Union Catalogues including personal services within and without the District of Columbia (and not to exceed $700 for special and temporary services, including extra special services of regular employees, at rates to be fixed by the Librarian), travel, necessary material and apparatus, stationery, photostat supplies, and incidentals, $27,065.

INCREASE OF THE LIBRARY OF CONGRESS

General increase of Library: For purchase of books, miscellaneous periodicals and newspapers, photo-copying supplies and photo-copying labor, and all other material for the increase of the Library, including payment in advance for subscription books and society publications, and for freight, commissions, and traveling expenses not to exceed $5,000, including expenses of attendance at meetings when incurred on the written authority and direction of the Librarian in the interest of collections, and all other expenses incidental to the acquisition of books, miscellaneous periodicals and newspapers, and all other material for the increase of the Library, by purchase, gift, bequest, or exchange, $173,000, to continue available during the fiscal year 1944.

Increase of the law library: For the purchase of books and for legal periodicals for the law library, including payment for legal society publications and for freight, commissions, traveling expenses not to
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Exceed $2,500, including expenses of attendance at meetings when incurred on the written authority and direction of the Librarian in the interest of collections, and all other expenses incidental to the acquisition of lawbooks, and all other material for the increase of the law library, $90,000, to continue available during the fiscal year 1944.

Books for the Supreme Court: For the purchase of books and periodicals for the Supreme Court, to be a part of the Library of Congress, and purchased by the Marshal of the Supreme Court, under the direction of the Chief Justice, $20,000.

Books for Adult Blind

To enable the Librarian of Congress to carry out the provisions of the Act entitled "An Act to provide books for the adult blind," approved March 3, 1931 (2 U. S. C. 135a), as amended, $350,000, including not exceeding $20,000 for personal services and not exceeding $300 for necessary traveling expenses connected with such service and for expenses of attendance at meetings when incurred on the written authority and direction of the Librarian.

Printing and Binding

General printing and binding: For miscellaneous printing and binding for the Library of Congress, including the Copyright Office, and the binding, rebinding, and repairing of library books, and for the Library Buildings, $260,000.

Printing the Catalogue of Title Entries of the Copyright Office: For the publication of the Catalogue of Title Entries of the Copyright Office and the decisions of the United States courts involving copyright, $45,000.

Printing catalog cards: For the printing of catalog cards and of miscellaneous publications relating to the distribution of card indexes, $200,000.

Contingent Expenses of the Library

For miscellaneous and contingent expenses, stationery, office supplies, stock and materials directly purchased, miscellaneous traveling expenses, postage, transportation, incidental expenses connected with the administration of the Library and Copyright Office, including not exceeding $900 for expenses of attendance at meetings when incurred on the written authority and direction of the Librarian, $19,400.

For furniture, including the purchase of office and library equipment, apparatus, and labor-saving devices, $28,673, to be expended under the direction of the Librarian of Congress, of which sum $7,000 shall be immediately available.

For personal services, paper, chemicals, and miscellaneous supplies necessary for the operation of the photoduplicating machines of the Library and the making of photoduplicate prints, $28,235.

Library Buildings

Salaries: For the superintendent and other personal services, in accordance with the Classification Act of 1923, as amended, including special and temporary services and special services of regular employees in connection with the custody, care, and maintenance of the Library Buildings in the discretion of the Librarian (not exceeding $750) at rates to be fixed by the Librarian, $275,556.

For extra services of employees and additional employees under the Librarian to provide for the opening of the Library Buildings on Sundays and on holidays, at rates to be fixed by the Librarian, $11,353.
For mail, delivery, including maintenance, operation, and repair of a motor-propelled passenger-carrying vehicle, telephone services, rubber boots, rubber coats, and other special clothing for employees, uniforms for guards and elevator conductors, medical supplies, equipment, and contingent expenses for the emergency room, stationery, miscellaneous supplies, and all other incidental expenses in connection with the custody and maintenance of the Library Buildings, $18,200: Provided, That any appropriations under the control of the Librarian of Congress may be expended without reference to section 3709 of the Revised Statutes (41 U. S. C. 5) in any case when the total amount of the purchase involved does not exceed the sum of $100.

LIBRARY OF CONGRESS TRUST FUND BOARD

For any expense of the Library of Congress Trust Fund Board not properly chargeable to the income of any trust fund held by the Board, $500.

GOVERNMENT PRINTING OFFICE

WORKING CAPITAL AND CONGRESSIONAL PRINTING AND BINDING

To provide the Public Printer with a working capital for the following purposes for the execution of printing, binding, lithographing, mapping, engraving, and other authorized work of the Government Printing Office for the various branches of the Government: For salaries of Public Printer and Deputy Public Printer; for salaries, compensation, or wages of all necessary officers and employees additional to those herein appropriated for, including employees necessary to handle waste paper and condemned material for sale; to enable the Public Printer to comply with the provisions of law granting holidays and half holidays and Executive orders granting holidays and half holidays with pay to employees; to enable the Public Printer to comply with the provisions of law granting leave to employees with pay, such pay to be at the rate for their regular positions at the time the leave is granted; rental of buildings and equipment; fuel, gas, heat, electric current, gas and electric fixtures; bicycles, motor-propelled vehicles for the carriage of printing and printing supplies, and the maintenance, repair, and operation of the same, to be used only for official purposes, including operation, repair, and maintenance of motor-propelled passenger-carrying vehicles, for official use of the officers of the Government Printing Office when in writing ordered by the Public Printer; freight, expressage, telegraph and telephone service, furniture, typewriters, and carpets; traveling expenses, including not to exceed $3,000 for attendance at meetings or conventions when authorized by the Joint Committee on Printing; stationery, postage and advertising; directories, technical books, newspapers and magazines, and books of reference (not exceeding $500); adding and numbering machines, time stamps, and other machines of similar character; rubber boots, coats, and gloves; machinery (not exceeding $300,000); equipment, and for repairs to machinery, implements, and buildings, and for minor alterations to buildings; necessary equipment, maintenance, and supplies for the emergency room for the use of all employees in the Government Printing Office who may be taken suddenly ill or receive injury while on duty; other necessary contingent and miscellaneous items authorized by the Public Printer; for expenses authorized in writing by the Joint Committee on Printing for the inspection of printing and binding equipment, material, and supplies and Government printing
plants in the District of Columbia or elsewhere (not exceeding $1,000); for salaries and expenses of preparing the semimonthly and session indexes of the Congressional Record under the direction of the Joint Committee on Printing (chief indexer at $3,480, one cataloger at $3,180, two catalogers at $2,460 each, and one cataloger at $2,100); and for all the necessary labor, paper, materials, and equipment needed in the prosecution and delivery and mailing of the work; in all, $6,985,000; to which sum shall be charged the printing and binding authorized to be done for Congress including supplemental and deficiency estimates of appropriations; the printing, binding, and distribution of the Federal Register in accordance with the Act approved July 26, 1935 (44 U. S. C. 301-317) (not exceeding $220,000); the printing and binding for use of the Government Printing Office; the printing and binding (not exceeding $2,000) for official use of the Architect of the Capitol upon requisition of the Secretary of the Senate; in all to an amount not exceeding $3,985,000: Provided, That not less than $3,000,000 of such working capital shall be returned to the Treasury as an unexpended balance not later than six months after the close of the fiscal year 1943: Provided further, That notwithstanding the provisions of section 73 of the Act of January 12, 1895 (44 U. S. C. 241), no part of the foregoing sum of $8,985,000 shall be used for printing and binding part 2 of the annual report of the Secretary of Agriculture (known as the Yearbook of Agriculture).

Printing and binding for Congress chargeable to the foregoing appropriation, when recommended to be done by the Committee on Printing of either House, shall be so recommended in a report containing an approximate estimate of the cost thereof, together with a statement from the Public Printer of estimated approximate cost of work previously ordered by Congress within the fiscal year for which this appropriation is made.

During the fiscal year 1943 any executive department or independent establishment of the Government ordering printing and binding from the Government Printing Office shall pay promptly by check to the Public Printer upon his written request, either in advance or upon completion of the work, all or part of the estimated or actual cost thereof, as the case may be, and bills rendered by the Public Printer in accordance herewith shall not be subject to audit or certification in advance of payment: Provided, That proper adjustments on the basis of the actual cost of delivered work paid for in advance shall be made monthly or quarterly and as may be agreed upon by the Public Printer and the department or establishment concerned. All sums paid to the Public Printer for work that he is authorized by law to do shall be deposited to the credit, on the books of the Treasury Department, of the appropriation made for the working capital of the Government Printing Office for the year in which the work is done, and be subject to requisition by the Public Printer.

No part of any money appropriated in this Act shall be paid to any person employed in the Government Printing Office while detailed for or performing service in the executive branch of the public service of the United States unless such detail be authorized by law.

OFFICE OF SUPERINTENDENT OF DOCUMENTS

Salaries: For the Superintendent of Documents, assistant superintendent, and other personal services in accordance with the Classification Act of 1928, as amended, and compensation of employees paid by the hour who shall be subject to the provisions of the Act entitled "An Act to regulate and fix rates of pay for employees and officers of the Government Printing Office", approved June 7, 1924 (44 U. S. C. 40), §817,510.
General expenses: For furniture and fixtures, typewriters, carpets, labor-saving machines and accessories, time stamps, adding and numbering machines, awnings, curtains, books of reference; directories, books, miscellaneous office and desk supplies, paper, twine, glue, envelopes, postage, cartfaires, soap, towels, disinfectants, and ice; drayage, express, freight, telephone, and telegraph service; traveling expenses (not to exceed $200); repairs to buildings, elevators, and machinery; rental of equipment; preserving sanitary condition of building; light, heat, and power; stationery and office printing, including blanks, price lists, bibliographies, catalogs, and indexes; for supplying books to depository libraries; in all, $345,000: Provided, That no part of this sum shall be used to supply to depository libraries any documents, books, or other printed matter not requested by such libraries, and the requests therefor shall be subject to approval by the Superintendent of Documents.

Purchases may be made from the foregoing appropriation under the "Government Printing Office", as provided for in the Printing Act approved January 12, 1895, and without reference to section 4 of the Act approved June 17, 1910 (41 U. S. C. 7), concerning purchases for executive departments.

Sec. 2. In order to keep the expenditures for printing and binding for the fiscal year 1943 within or under the appropriations for such fiscal year, the heads of the various executive departments and independent establishments are authorized to discontinue the printing of annual or special reports under their respective jurisdictions: Provided, That the printing of such reports is discontinued the original copy thereof shall be kept on file in the offices of the heads of the respective departments or independent establishments for public inspection.

Sec. 3. No part of the funds herein appropriated shall be used for the maintenance or care of private vehicles.

Sec. 4. Whenever any office or position not specifically established by the Legislative Pay Act of 1929 is specifically appropriated for herein or whenever the rate of compensation or designation of any position specifically appropriated for herein is different from that specifically established for such position by such Act, the rate of compensation and the designation of the position, or either, specifically appropriated for herein, shall be the permanent law with respect thereto; and the authority for any position specifically established by such Act which is not specifically appropriated for herein shall cease to exist.

Sec. 5. No part of any appropriation contained in this Act shall be used to pay the salary or wages of any person who advocates, or who is a member of an organization that advocates, the overthrow of the Government of the United States by force or violence: Provided, That for the purposes hereof an affidavit shall be considered prima facie evidence that the person making the affidavit does not advocate, and is not a member of an organization that advocates, the overthrow of the Government of the United States by force or violence: Provided further, That any person who advocates, or who is a member of an organization that advocates, the overthrow of the Government of the United States by force or violence and accepts employment the salary or wages for which are paid from any appropriation contained in this Act shall be guilty of a felony and, upon conviction, shall be fined not more than $1,000 or imprisoned for not more than one year, or both: Provided further, That the above penalty clause shall be in addition to, and not in substitution for, any other provisions of existing law.

Sec. 6. No part of any appropriation contained in this Act or authorized hereby to be expended and no part of any appropriation...
June 10, 1942

To increase the rate of pension to World War veterans from $30 to $40 per month and for other purposes.

AN ACT

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That paragraph I (f), part III, Veterans Regulation Numbered 1 (a), as amended, is hereby amended to read:

"I (f) The amount of pension payable under the terms of part III shall be $40 monthly: Provided, That—".

Approved, June 10, 1942.
CHAPTER 403

JOINT RESOLUTION

To authorize the Secretary of Agriculture to provide Federal meat inspection during the present war emergency in respect of meat-packing establishments engaged in intrastate commerce only, in order to facilitate the purchase of meat and meat food products by Federal agencies, and for other purposes.

Resolved by the Senate and House of Representatives of the United States of America in Congress assembled, That upon application for Federal inspection by any slaughtering, meat-canning, salting, packing, rendering, or similar establishment which is not subject to the provisions of law, as amended, known as the Meat Inspection Act, which follow the subheading “For Meat Inspection” under the heading “Bureau of Animal Industry” in the Act entitled “An Act making appropriations for the Department of Agriculture for the fiscal year ending June thirtieth, nineteen hundred and eight,” approved March 4, 1907, the Secretary of Agriculture is authorized to cause to be made the same or similar examinations and inspections and cause such other action to be taken in respect of the soundness, healthfulness, wholesomeness, and fitness for human food of meat and meat food products as would be made or taken if meat and meat food products from such establishment were to be used, transported, or sold in interstate or foreign commerce.

SEC. 2. (a) The Secretary of Agriculture is authorized and directed, insofar as may be practicable, to carry out the provisions of this Act through the existing officers, employees, and facilities through which he carries out the provisions of the Meat Inspection Act, as amended.

(b) The Secretary of Agriculture is authorized to prescribe such regulations as may be necessary in order to carry out the provisions of this Act.

(c) The Secretary of Agriculture is authorized to employ persons without regard to the Civil Service Act, as amended, and subsection 6 of section 6 of the Classification Act of 1923, as amended, provided that any persons so employed shall be regarded as holding war-service appointments, under Executive Order 9063.

SEC. 3. There is hereby authorized to be appropriated for the fiscal year ending June 30, 1943, and each fiscal year thereafter, such amounts as may be necessary to carry out the provisions of this Act.

SEC. 4. This Act shall cease to be in effect six months after the termination of the present war.

Approved, June 10, 1942.

CHAPTER 404

AN ACT

To mobilize the productive facilities of small business in the interests of successful prosecution of the war, and for other purposes.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That in addition to the powers and duties of the Chairman of the War Production Board defined by Executive Order Numbered 9024 of January 16, 1942, and by Executive Order Numbered 9040 of January 24, 1942, it shall be the duty of the Chairman of the War Production Board, and he is hereby empowered, through a deputy to be appointed by him, to mobilize aggressively the productive capacity of all small business concerns, and to determine the means by which such concerns can be most efficiently and effectively utilized to augment war production.

Approved, June 11, 1942.

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Cooperation with other agencies.

It shall also be the duty of the Chairman of the War Production Board, and he is hereby empowered, through the deputy so appointed by him, to cooperate to the fullest practicable extent with the Director of Civilian Supply and other appropriate governmental agencies in the issuance of all orders limiting production by business enterprises, with a view to insuring that small business concerns will be most efficiently and effectively utilized in the production of articles, equipment, supplies, and materials for both war and essential civilian purposes.

SEC. 2. The Chairman of the War Production Board shall have power, and he is hereby directed, whenever and to the extent that he determines such action to be necessary—

(1) to make, or arrange with the Bureau of the Census or such other governmental agency as may be possessed of the necessary personnel and facilities for the making of, a complete inventory of all productive facilities in the United States which may be used for war production;

(2) to direct the attention of officers of the Government having procurement powers to the potential productive capacity of plants operated by small business concerns;

(3) to obtain information with respect to the extent and the terms upon which prime contractors with the Government have let subcontracts, and to take such action as he may deem appropriate to bring about the letting by such prime contractors of subcontracts upon fair and equitable terms and in the greatest volume practicable;

(4) to take such action as will result in the granting of such Government contracts to business concerns operating small plants as will provide them with a sufficient incentive to engage in war production and to make such conversion of their plants as may be necessary to engage in war production;

(5) to certify to the Smaller War Plants Corporation established under section 4 of this Act and to the Reconstruction Finance Corporation or any of its subsidiaries, the amount of funds necessary for the conversion to war production of any small plant or other plant interested in obtaining from the Smaller War Plants Corporation, or from the Reconstruction Finance Corporation, or any such subsidiary, the capital necessary to provide for such conversion;

(6) to certify to Government procurement officers with respect to the competency, as to capacity and credit, of any small business concern or group of such concerns to perform a specific Government procurement contract;

(7) to obtain from the Secretary of War, the Secretary of the Navy, the Director of the Procurement Division of the Treasury, the Reconstruction Finance Corporation and any of its subsidiaries, and any other Federal department, establishment, or agency engaged in war procurement or in the financing of war procurement or production, such reports concerning the letting of contracts and subcontracts and making of loans to business concerns as he may deem pertinent in carrying out his functions under this Act; and

(8) to make studies with respect to the means by which small business concerns may be supplied with essential raw materials and receive fair and reasonable treatment from all Government departments and agencies without interfering with the efficiency of the war-production program.

SEC. 3. In any case in which a small business concern or group of such concerns has been certified by or under the authority of the
Chairman of the War Production Board to be a competent Government contractor with respect to capacity and credit as to a specific Government procurement contract, the Secretary of War, the Secretary of the Navy, the Director of the Procurement Division of the Treasury, and all other officers of the Government having procurement powers are directed to accept such certification as conclusive, and are authorized to let such Government procurement contract to such concern or group of concerns without requiring it to meet any other requirements with respect to capacity and credit. The Congress hereby recognizes the fact that business concerns operating small plants are frequently unable to produce certain articles at as low a per unit cost as business concerns operating large plants and that, as a consequence of such fact, in order to mobilize the Nation’s full productive capacity, including both large and small plants, it may be necessary for the Government to pay a higher per unit price for such articles to business concerns operating small plants than it pays to business concerns operating large plants.

Sec. 4. (a) There is hereby created a body corporate under the name “Smaller War Plants Corporation” (hereinafter referred to as the “Corporation”). The principal office of the Corporation shall be located in the District of Columbia, but the Corporation may establish such branch offices in other places in the United States as may be determined by the board of directors.

(b) The Corporation shall have capital stock of $150,000,000, subscribed for by the United States through the Secretary of the Treasury, and payment for which shall be subject to call in whole or in part by the board of directors of the Corporation. There is hereby authorized to be appropriated the sum of $150,000,000 for the purpose of enabling the Secretary of the Treasury to make payment for such capital stock when payment is called by the board of directors. Receipts for payments by the United States for or on account of such capital stock shall be issued by the Corporation to the Secretary of the Treasury and shall be evidence of the stock ownership by the United States.

(c) The management of the Corporation shall be vested in a board of five directors, deemed to be familiar with the problems of small business, to be appointed by the Chairman of the War Production Board. The board of directors shall select a chairman and a vice chairman from among the members of the board.

(d) The Corporation shall not have succession, beyond July 1, 1945, except for purposes of liquidation, unless its life is extended beyond such date pursuant to an Act of Congress. It shall have power to adopt, alter, and use a corporate seal, which shall be judicially noticed; to make contracts; to lease such real estate as may be necessary for the transaction of its business; to sue and be sued, to complain and to defend, in any court of competent jurisdiction, State or Federal; to select, employ, and fix the compensation of such officers, employees, attorneys, and agents as shall be necessary for the transaction of the business of the Corporation; to define their authority and duties, require bonds of them, and fix the penalties thereof; and to prescribe, amend, and repeal, by its board of directors, bylaws, rules, and regulations governing the manner in which its general business may be conducted and the powers granted to it by law may be exercised and enjoyed. The board of directors of the Corporation shall determine and prescribe the manner in which its obligations shall be incurred and its expenses allowed and paid. The Corporation shall be entitled to the free use of the United States mails in the same manner as the executive departments of the Government. The Corporation, with the consent of any board, commission, independent
Depositaries and fiscal agents.

Additional powers. Loans and advances.

Acquisition of land, plants, equipment, etc.

Disposition to small concerns.

Contracts with U. S. Government.

Letting of subcontracts.

Contracts to Corporation on certification of competence.


Penal provisions. False statements and overvaluations.

establishment, or executive department of the Government, including any field service thereof, may avail itself of the use of information, services, facilities, officers, and employees thereof in carrying out the provisions of this Act.

(e) All moneys of the Corporation not otherwise employed may be deposited with the Treasurer of the United States subject to check by authority of the Corporation or in any Federal Reserve bank. The Federal Reserve banks are authorized and directed to act as depositaries, custodians, and fiscal agents for the Corporation in the general performance of its powers conferred by this Act. All insured banks, when designated by the Secretary of the Treasury, shall act as depositaries, custodians, and financial agents for the Corporation.

(f) The Corporation is empowered (1) to make loans or advances, on such terms and conditions and with such maturities as it may determine, to enable small business concerns to finance plant construction, conversion, or expansion, or to finance the acquisition of equipment, facilities, machinery, supplies, or materials, or to supply such concerns with capital, to be used in the manufacture of articles, equipment, supplies, or materials for war or essential civilian purposes; and such loans or advances may be made or effected either directly or in cooperation with banks or other lending institutions through agreements to participate or by the purchase of participations, or otherwise; (2) to purchase or lease such land, to purchase, lease, build, or expand such plants, and to purchase or produce such equipment, facilities, machinery, materials, or supplies, as may be needed to enable the Corporation to provide small business concerns with such land, plants, equipment, facilities, machinery, materials, or supplies as such concerns may require to engage in the production of such articles, equipment, supplies, or materials; (3) to lease, sell, or otherwise dispose of to any small business concern any such land, plants, equipment, facilities, machinery, materials, or supplies; (4) to enter into contracts with the United States Government and any department, agency, or officer thereof having procurement powers obligating the Corporation to furnish articles, equipment, supplies, or materials to the Government; and (5) to arrange for the performance of such contracts by letting subcontracts to small business concerns or others for the manufacture, supply, or assembly of such articles, equipment, supplies, or materials, or parts thereof, or servicing or processing in connection therewith, or such management services as may be necessary to enable the Corporation to perform such contracts. In any case in which the Chairman of the War Production Board certifies to the Secretary of War, the Secretary of the Navy, the Director of the Procurement Division of the Treasury, or to any other officer of the Government having procurement powers, that the Smaller War Plants Corporation is competent to perform any specific Government procurement contract to be let by any such officer, it shall be the duty of such officer to let such procurement contract to such Corporation upon such terms and conditions as may be specified by the Chairman of the War Production Board. Such subcontracts may be let upon such terms and conditions as the Corporation may deem appropriate in accordance with such regulations as may be prescribed under section 201 of the First War Powers Act, 1941.

(g) (1) Whoever makes any statement knowing it to be false, or whoever willfully overvalues any security, for the purpose of obtaining for himself or for any applicant any loan, or extension thereof by renewal, deferral of action, or otherwise, or the acceptance, release, or substitution of security therefor, or for the purpose
of influencing in any way the action of the Corporation, or for the
purpose of obtaining money, property, or anything of value, under
this Act, shall be punished by a fine of not more than $5,000 or by
imprisonment for not more than two years, or both.

(2) Whoever, being connected in any capacity with the Corpora-
tion, (1) embezzles, abstracts, purloins, or willfully misapplies any
moneys, funds, securities, or other things of value, whether belonging
to it or pledged or otherwise entrusted to it, or (2) with intent to
defraud the Corporation or any other body politic or corporate, or
any individual, or to deceive any officer, auditor, or examiner of the
Corporation, makes any false entry in any book, report, or statement
of or to the Corporation, or, without being duly authorized, draws
any order or issues, puts forth, or assigns any note, debenture, bond,
or other obligation, or draft, bill of exchange, mortgage, judgment,
or decree thereof, or (3) with intent to defraud participates, shares,
receives directly or indirectly any money, profit, property, or benefit
through any transaction, loan, commission, contract, or any other act
of the Corporation, or (4) gives any unauthorized information con-
cerning any future action or plan of the Corporation which might
affect the value of securities, or, having such knowledge, invests or
speculates, directly or indirectly, in the securities or property of any
company or corporation receiving loans or other assistance from the
Corporation, shall be punished by a fine of not more than $10,000
or by imprisonment for not more than five years, or both.

(3) The provisions of sections 112, 113, 114, 115, 116, and 117 of
the Criminal Code of the United States (U. S. C., title 18, ch. 5,
secs. 202 to 207, inclusive), insofar as applicable, are extended to
apply to contracts or agreements with the Corporation under this Act.

SEC. 5. The Chairman of the War Production Board shall make a
report every sixty days of his operations under this Act to the Presi-
dent, the President of the Senate, and the Speaker of the House of
Representatives. Such report shall include the names of the business
concerns to whom contracts are let, and for whom financing is
arranged, by the Corporation, together with the amounts involved,
and such report shall include such other information, and such com-
ments and recommendations, with respect to the relation of small
business concerns to the war effort, as the Chairman may deem
appropriate.

SEC. 6. Whenever the Smaller War Plants Corporation has com-
pleted any transaction under clause (1), (2), or (3) of subsection
(f) of section 4 of this Act, it shall transfer the loan, advance, plant,
equipment, facilities, machinery, materials, supplies, leases, or other
property resulting from such transaction to the Defense Plants Cor-
poration, and the Defense Plants Corporation shall service and
administer such loan, advance, or property, as the agent of the
Smaller War Plants Corporation, remitting to the Smaller War
Plants Corporation any interest, principal, or other proceeds or
collections, after deducting its actual expense of service and
administration.

SEC. 7. The War Department, the Navy Department, and the Mari-
time Commission are hereby authorized to make or participate in
loans, guaranties, and commitments in accordance with Executive
Order Numbered 9112 of March 26, 1942, and to participate in or
to guarantee any loans made pursuant to this Act with a view to
increasing the production of war materials, supplies, or equipment;
and in connection therewith they may use any funds heretofore
or hereafter made available to them for purposes of procuring war
materials, supplies, and equipment, or of expediting the production
thereof.
Obligations secured by Federal guaranties.

Proviso.

Reconstruction Finance Corporation.

Participation by War and Navy Departments.

Deposit of public money in insured banks.

Employment as financial agents.

Security required.

Proviso.

Insured deposits.

Discrimination between banks, restriction.

Sect. 8. Section 5200 of the Revised Statutes, as amended, is amended by adding at the end thereof a new paragraph reading as follows:

"(10) Obligations shall not be subject under this section to any limitation based upon such capital and surplus to the extent that such obligations are secured or covered by guaranties, or by commitments or agreements to take over or to purchase, made by any Federal Reserve bank or by the United States or any department, bureau, board, commission, or establishment of the United States, including any corporation wholly owned directly or indirectly by the United States: Provided, That such guaranties, agreements, or commitments are unconditional and must be performed by payment of cash or its equivalent within sixty days after demand. The Comptroller of the Currency is hereby authorized to define the terms herein used if and when he may deem it necessary."

Sect. 9. Subparagraph (2) of the fourth paragraph of section 5d of the Reconstruction Finance Corporation Act, as amended, is hereby amended to read as follows:

"(2) To make loans to and purchase the obligations of any business enterprise, including, when requested by the Secretary of Commerce, subscription to the capital stock thereof, for any purpose deemed by the Corporation to be advantageous to the national defense. Such loans, purchases, or subscriptions shall be made under such terms and conditions and with such maturities as the Corporation may determine. The War Department and the Navy Department are hereby authorized to participate in or to guarantee any loans made by the Reconstruction Finance Corporation pursuant to this provision, and, in connection therewith, they may use any funds heretofore or hereafter made available for purposes of procuring war materials, supplies, and equipment."

Sect. 10. All insured banks designated for that purpose by the Secretary of the Treasury shall be depositaries of public money of the United States (including, without being limited to, revenues and funds of the United States, and any funds the deposit of which is subject to the control or regulation of the United States or any of its officers, agents, or employees, and Postal Savings funds), and the Secretary is hereby authorized to deposit public money in such depositaries, under such regulations as may be prescribed by the Secretary; and they may also be employed as financial agents of the Government; and they shall perform all such reasonable duties, as depositaries of public money and financial agents of the Government as may be required of them. The Secretary of the Treasury shall require of the insured banks thus designated satisfactory security by the deposit of United States bonds or otherwise, for the safekeeping and prompt payment of public money deposited with them and for the faithful performance of their duties as financial agents of the Government: Provided, That no such security shall be required for the safekeeping and prompt payment of such parts of the deposits of the public money in such banks as are insured deposits and each officer, employee, or agent of the United States having official custody of public funds and lawfully depositing the same in an insured bank shall, for the purpose of determining the amount of the insured deposits, be deemed a depositor in such custodial capacity separate and distinct from any other officer, employee, or agent of the United States having official custody of public funds and lawfully depositing the same in the same insured bank in custodial capacity. Notwithstanding any other provision of law, no department, board,
agency, instrumentality, officer, employee, or agent of the United States shall issue or permit to continue in effect any regulations, rulings, or instructions, or enter into or approve any contracts or perform any other acts having to do with the deposit, disbursement, or expenditure of public funds, or the deposit, custody, or advance of funds subject to the control of the United States as trustee or otherwise which shall discriminate against or prefer national banking associations, State banks members of the Federal Reserve System, or insured banks not members of the Federal Reserve System, by class, or which shall require those enjoying the benefits, directly or indirectly, of disbursed public funds so to discriminate. All Acts or parts thereof in conflict herewith are hereby repealed. The terms "insured bank" and "insured deposit" as used in this Act shall be construed according to the definitions of such terms in the Act of August 23, 1935 (49 Stat. 684), as amended (U. S. C., title 12, sec. 264).

Sec. 11. Nothing in this Act shall be construed to modify or limit in any manner (1) the authority vested in the Chairman of the War Production Board by Executive Order Numbered 9024 of January 16, 1942, or Executive Order Numbered 9040 of January 24, 1942, or vested in him by any other Executive order or Act of Congress; or (2) the authority vested in the Reconstruction Finance Corporation or any of its subsidiaries by any Executive order or Act of Congress.

Sec. 12. Whenever the Chairman of the War Production Board shall, after consultation with the Attorney General, find, and so certify to the Attorney General in writing, that the doing of any act or thing, or the omission to do any act or thing, by one or more persons during the period that this section is in effect, in compliance with any request or approval made by the Chairman in writing, is requisite to the prosecution of the war, such act, thing or omission shall be deemed in the public interest and no prosecution or civil action shall be commenced with reference thereto under the antitrust laws of the United States or the Federal Trade Commission Act. Such finding and certificate may in his discretion be withdrawn at any time by the Chairman by giving notice of such withdrawal to the Attorney General, whereupon the provisions of this section shall not apply to any subsequent act or omission by reason of such finding or certificate.

The Attorney General from time to time, but not less frequently than once every one hundred and twenty days, shall transmit to the Congress a report of operations under this section. Reports provided for under this section shall be transmitted to the Secretary of the Senate or the Clerk of the House of Representatives, as the case may be, if the Senate or the House of Representatives, as the case may be, is not in session.

The Attorney General shall order published in the Federal Register every such certificate and, when he deems it in the public interest, the details of any plan, program or other arrangement promulgated under, or which is the basis of, any such certificate.

This section shall remain in force until six months after the termination of the present war or until such earlier time as the Congress by concurrent resolution or the President may designate, but no prosecution or civil action shall be commenced thereafter with reference to any act or omission occurring prior thereto if such prosecution or civil action would be barred by this section if it remained in force.

Approved, June 11, 1942.
JOINT RESOLUTION

Designating June 13, 1942, as MacArthur Day, and authorizing its appropriate observance.

Preamble.

Whereas the members of the United States land and naval forces who participated in the defense of the Bataan Peninsula have, by their heroic stand, won the admiration of the peoples of all of the United Nations; and

Whereas such forces were first led by General Douglas MacArthur and then by General Jonathan Wainwright, who each exhibited sterling qualities of leadership in the defense of the Philippine Islands; and

Whereas it is fitting that a day should be set aside and commemorated with suitable patriotic and public exercises as an honor to Generals MacArthur and Wainwright and to all the officers and men who took part in the defense of the Bataan Peninsula;

Therefore be it

Resolved by the Senate and House of Representatives of the United States of America in Congress assembled, That June 13, 1942, the forty-third anniversary of the appointment of General MacArthur to the Military Academy at West Point, which marked the beginning of his brilliant career as a soldier, is hereby designated as Douglas MacArthur Day; in honor of himself and of all those in the American and Filipino armed forces who served with him and under him in heroic defense of the Philippine Islands.

Approved, June 11, 1942.

AN ACT

To amend the Act entitled “An Act for the relief of present and former postmasters and acting postmasters, and for other purposes”, to permit payment of total compensation to certain employees of the Postal Service employed in a dual capacity.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That section 1 of the Act of March 1, 1929, entitled “An Act for the relief of present and former postmasters and acting postmasters, and for other purposes” (45 Stat. 1441), be, and the same is hereby, amended by striking from the last two lines thereof the words “if the total compensation actually paid for all services does not exceed $2,000 for any one fiscal year” and substituting therefor the words “at the rate provided by law for such services”.

Approved, June 11, 1942.

AN ACT

To add to the Cleveland National Forest, California, certain contiguous lands of the United States which can be most effectively and economically protected and administered as parts of said national forest.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That subject to any valid subsisting rights which hitherto have been established and hereafter are maintained under any of the land laws of the United States, the lands hereinafter described hereby are added to and made parts of the Cleveland National Forest and hereafter shall be subject to all laws, rules, and regulations applicable to the national forests:

Township 15 south, range 6 east, San Bernardino meridian: Lots 3 and 4, section 7; lots 1 and 2, section 18.
Township 8 south, range 6 west, San Bernardino meridian: Sections 2, 11, and 14, exclusive of the parts thereof within the boundaries of the Santa Margarita grant.
Approved, June 11, 1942.

[CHAPTER 413]

AN ACT

To readjust the pay and allowances of personnel of the Army, Navy, Marine Corps, Coast Guard, Coast and Geodetic Survey, and Public Health Service.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That, for the purpose of computing the annual pay of the commissioned officers of the Regular Army and Marine Corps below the grade of brigadier general; of the Navy, the Coast Guard, and the Coast and Geodetic Survey below the grade of rear admiral; and of the Public Health Service below the grade of assistant to the Surgeon General, pay periods are prescribed, and the base pay for each is fixed as follows:
The first period, $1,800; the second period, $2,000; the third period, $2,400; the fourth period, $3,000; the fifth period, $3,500; and the sixth period, $4,000.
The pay of the sixth period shall be paid to colonels of the Army, captains of the Navy, and officers of corresponding grade; to lieutenant colonels of the Army, commanders of the Navy, and officers of corresponding grade, and lieutenant commanders of the line and Engineer Corps of the Coast Guard, who have completed thirty years' service; and to the Chief of Chaplains of the Army when not holding rank above that of colonel.
The pay of the fifth period shall be paid to lieutenant colonels of the Army, commanders of the Navy, and officers of corresponding grade who are not entitled to the pay of the sixth period; and to majors of the Army, lieutenant commanders of the Navy, and officers of corresponding grade, who have completed twenty-three years' service.
The pay of the fourth period shall be paid to majors of the Army, lieutenant commanders of the Navy, and officers of corresponding grade who are not entitled to the pay of the fifth period; to captains of the Army, lieutenants of the Navy, and officers of corresponding grade, who have completed seventeen years' service.
The pay of the third period shall be paid to captains of the Army, lieutenants of the Navy, and officers of corresponding grade who are not entitled to the pay of the fourth period; to first lieutenants of the Army, lieutenants (junior grade) of the Navy, and officers of corresponding grade, who have completed ten years' service.
The pay of the second period shall be paid to first lieutenants of the Army, lieutenants (junior grade) of the Navy, and officers of corresponding grade who are not entitled to the pay of the third period; and to second lieutenants of the Army, ensigns of the Navy, and officers of corresponding grade, who have completed five years' service; and to contract surgeons serving full time.
The pay of the first period shall be paid to all other officers whose pay is provided for in this section.
Officers of any of the services mentioned in the title of this Act temporarily appointed to higher grades or ranks shall, for the purposes of this Act, be considered officers of such grades or ranks while holding such temporary appointments.
Every officer paid under the provisions of this section shall receive an increase of 5 per centum of the base pay of his period for each three years of service up to thirty years.
For officers appointed on and after July 1, 1922, no service shall be counted for purposes of pay except active commissioned service under a Federal appointment and commissioned service in the National Guard when called out by order of the President and service authorized in section 2 (b) of the Act of January 19, 1942 (Public Law 402, Seventy-seventh Congress). For officers in the service on June 30, 1922, there shall be included in the computation all service which was then counted in computing longevity pay, and service as a contract surgeon serving full time; and also 75 per centum of all other periods of time during which they have held commissions as officers of the Organized Militia between January 21, 1903, and July 1, 1916, or of the National Guard, the Naval Militia, or the National Naval Volunteers since June 3, 1916, shall be included in the computation. Longevity pay for officers in any of the services mentioned in the title of this Act shall be based on the total of all service in any or all of said services which is authorized to be counted for longevity pay purposes under the provisions of this Act or as may otherwise be provided by law.

The provisions of this Act shall apply equally to those persons serving, not as commissioned officers in the Army or in the other services mentioned in the title of this Act, but whose pay under existing law is an amount equivalent to that of a commissioned officer of one of the above grades, those receiving the pay of colonel, lieutenant colonel, major, captain, first lieutenant, and second lieutenant, being classified as in the sixth, fifth, fourth, third, second, and first periods, respectively.

SEC. 2. The base pay of any enlisted man, warrant officer, or nurse (female) in the military or naval forces of the United States shall be increased by 20 per centum and the base pay of any commissioned officer of any of the services mentioned in the title of this Act shall be increased by 10 per centum for any period of service while on sea duty as such duty may be defined by the head of the Department concerned, or duty in any place beyond the continental limits of the United States or in Alaska, which increases in pay shall be in addition to pay and allowances otherwise authorized: Provided, That the per centum increases herein authorized shall be included in computing increases in pay for aviation and submarine duty: Provided further, That this section shall be effective from December 7, 1941, and shall cease to be in effect twelve months after the termination of the present war is proclaimed by the President.

SEC. 3. When officers of the National Guard or of the Reserve forces of any of the services mentioned in the title of this Act, including Reserve officers, are authorized by law to receive Federal pay, those serving in grades corresponding to those of colonel, lieutenant colonel, major, captain, first lieutenant, and second lieutenant of the Army shall receive the pay of the sixth, fifth, fourth, third, second, and first periods, respectively, unless entitled to the pay of a higher period under the provisions of section 14 of this Act. Such officers whenever entitled to Federal pay, except armory drill and administrative function pay, shall receive as longevity pay, in addition to base pay, an increase thereof at the per centum and time rates up to thirty years provided in section 1 of this Act. In computing the increase of pay for each period of three years' service, such officers shall be credited with full time for all periods during which they have held commissions as officers of any of the services mentioned in the title of this Act, or in the Organized Militia prior to July 1, 1916, or in the National Guard, National Guard of the United States, or in the Officers Reserve Corps, or in the Naval Militia, or in the National Naval Volunteers, or in the Naval Reserve,
Marine Corps Reserve force, Marine Corps Reserve, Coast Guard Reserve, and the Reserve Corps of the Public Health Service, when confirmed in grade and qualified for all general service.

Members of the Reserve forces of any of the services mentioned in the title of this Act who shall become entitled to Federal pay for a continuous period of less than one month at the rates fixed for the regular services shall receive such pay for each day of such period, and the thirty-first day of a calendar month shall not be excluded from the computation.

Payments authorized under the provisions of the preceding paragraph may include the entire amount lawfully accruing to such persons as pay, allowances, and mileage on account of such service, and, including pay and mileage for their return home, may be paid to them during said period and prior to their departure from the camp or other place at which such service is performed.

Sec. 4. The term "dependent" as used in the succeeding sections of this Act shall include at all times and in all places a lawful wife and unmarried children under twenty-one years of age. It shall also include the father or mother of the person concerned provided he or she is in fact dependent on such person for his or her chief support: Provided, That the term "children" shall be held to include stepchildren and adopted children when such stepchildren or adopted children are in fact dependent upon the person claiming dependency allowance.

Sec. 5. Each commissioned officer on the active list, or on active duty, below the grade of brigadier general or its equivalent, in any of the services mentioned in the title of this Act, shall be entitled at all times, in addition to his pay, to a money allowance for subsistence. The value of one subsistence allowance is hereby fixed at 70 cents per day. To each officer of any of the said services receiving the base pay of the first, second, third, or sixth period the amount of this allowance shall be equal to two subsistence allowances, and to each officer receiving the base pay of the fourth or fifth period the amount of this allowance shall be equal to three subsistence allowances: Provided, That an officer with no dependents shall receive one subsistence allowance in lieu of the above allowances.

Sec. 6. Except as otherwise provided in this section, each commissioned officer below the grade of brigadier general or its equivalent, in any of the services mentioned in the title of this Act, while either on active duty or entitled to active-duty pay shall be entitled at all times to a money allowance for rental of quarters.

To an officer having a dependent, receiving the base pay of the first period the amount of said allowance shall be $90 per month, to such an officer receiving the base pay of the second period the amount of this allowance shall be $75 per month, to such an officer receiving the base pay of the third period the amount of this allowance shall be $90 per month, to such an officer receiving the base pay of the fourth period the amount of this allowance shall be $105 per month, and to such an officer receiving the base pay of the fifth or sixth period the amount of this allowance shall be $120 per month.

To an officer having no dependents, receiving the base pay of the first period the amount of said allowance shall be $45 per month, to such an officer receiving the base pay of the second period the amount of said allowance shall be $60 per month, to such an officer receiving the base pay of the third period the amount of said allowance shall be $75 per month, to such an officer receiving the base pay of the fourth period the amount of said allowance shall be $90 per month, and to such an officer receiving the base pay of the fifth or sixth period the amount of said allowance shall be $105 per month.

"Dependent."

"Children."

"Proviso."

"Subsistence allowance for designated officers."

"Proviso."

"Rental allowance."

"Officer with dependents."

"Officer with no dependents."
When rental allowance not to accrue.
Post, p. 371.

Proviso.
Dependent excluded from quarters.

Uniformity of regulations.

Brigadier general, etc.
Annual base pay.

Major general, etc.
Annual base pay.

Allowances.

Vice admiral, etc.
Pay and allowances.

Admiral, etc.
Pay and allowances.

Warrant officers.

Army Mine Planter Service.
First mates and assistant engineers.

Chief warrant officers, etc.

Proviso.
Promotions.

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No rental allowance shall accrue to an officer having no dependents
while he is on field or sea duty, nor shall any rental allowance accrue
to an officer with or without dependents who is assigned quarters at
his permanent station unless a competent superior authority of the
service concerned certifies that such quarters are not adequate for the
occupancy of the officer and his dependents, if any: Provided, That an
officer although furnished with quarters shall be entitled to rental
allowance as authorized in this section if by reason of orders of com-
petent authority his dependents are prevented from occupying such
quarters.

Regulations in execution of the provisions of this section shall be
made by the President and shall, whenever practicable, in his judg-
ment, be uniform for all of the services concerned, including adjacent
forces thereof.

Sec. 7. The annual base pay of a brigadier general of the Army or
the Marine Corps, rear admiral (lower half) of the Navy, the Coast
Guard, or the Coast and Geodetic Survey, the Assistant Commandant
of the Coast Guard, the Engineer in Chief of the Coast Guard,
commodore of the Navy, an Assistant Director of the Coast and Geo-
detic Survey, and an assistant to the Surgeon General of the Public
Health Service, shall be $6,000; and the annual base pay of a major
general of the Army or the Marine Corps and of a rear admiral
(upper half) of the Navy, the Coast Guard, or the Coast and Geodetic
Survey or the Surgeon General of the Public Health Service shall be
$8,000. Every such officer shall be entitled to the money allowances
for subsistence and for rental of quarters authorized in sections 5 and
6 of this Act for officers receiving the pay of the sixth period.

Officers of the Navy serving in the grade of vice admiral, officers of
the Army serving in the grade of lieutenant general, and officers of
the other services mentioned in the title of this Act serving in corre-
ponding grades, shall be entitled, while so serving, to the pay and
allowances of a rear admiral (upper half) and to a personal money
allowance of $500 per year. Officers of the Navy serving in the grade
of admiral or as Chief of Naval Operations, officers of the Army
serving in the grade of general or as Chief of Staff of the Army, and
officers of the other services mentioned in the title of this Act serving
in corresponding grades, shall be entitled, while so serving, to the
pay and allowances of a rear admiral (upper half) and to a personal
money allowance of $2,200 per year.

Sec. 8. Warrant officers (junior grade) of the Army except first
mates and assistant engineers of the Army Mine Planter Service, and
warrant officers of the Navy, Marine Corps, and Coast Guard, shall
receive the base pay of the first period as established by section 1 of
this Act and shall be entitled to the money allowances for subsistence
and for rental of quarters as established by sections 5 and 6 of this
Act for officers receiving the pay of the first period.

First mates and assistant engineers of the Army Mine Planter
Service shall receive base pay at the rate of $1,950 per annum and
shall be entitled to the money allowances for subsistence and for
rental of quarters as established by sections 5 and 6 of this Act for
officers receiving the pay of the first period.

Chief warrant officers of the Army except masters in the Army
Mine Planter Service, and commissioned warrant officers with less
than ten years of commissioned service, of the Navy, Marine Corps,
and Coast Guard, shall receive base pay at the rate of $2,100 per
annum and shall be entitled to the money allowances for subsistence
and for rental of quarters as established by sections 5 and 6 of this
Act for officers receiving the pay of the second period: Provided,
That a commissioned warrant officer or chief warrant officer promoted
from the grade of warrant officer or warrant officer (junior grade)
shall suffer no reduction of pay by reason of such promotion: Provided further, That nothing herein contained shall be held to affect the authority of the Secretary of War to designate permanent or temporary chief warrant officers of the Army to receive the base pay and allowances of the third and fourth pay periods as provided in section 3 of the Act approved August 21, 1941 (Public Law 230, Seventy-seventh Congress).

Commissioned warrant officers of the Navy, Marine Corps, and Coast Guard with creditable records on the active list, after ten years of commissioned service, and masters in the Army Mine Planter Service, shall receive the base pay of the third period as established by section 1 of this Act and shall be entitled to the money allowances for subsistence and for rental of quarters as established by sections 5 and 6 of this Act for officers receiving the pay of the third period.

Commissioned warrant officers of the Navy, Marine Corps, and Coast Guard, with creditable records on the active list, after twenty years of commissioned service, shall receive the base pay of the fourth period as established by section 1 of this Act and shall be entitled to the money allowances for subsistence and for rental of quarters as established by sections 5 and 6 of this Act for officers receiving the pay of the fourth period.

Every person paid under the provisions of this section shall receive an increase of 5 per centum of the base pay of his period for each three years of service, not exceeding thirty years. Such service shall be active Federal service in any of the services mentioned in the title of this Act or Reserve components thereof; service in the active National Guard of the several States, Territories, and the District of Columbia; and service in the Naval Reserve, Marine Corps Reserve, and the Coast Guard Reserve: Provided, That commissioned warrant officers shall be credited only with all commissioned service in any of the services mentioned in the title of this Act including commissioned service in the Reserve components thereof and the National Guard.

When the total pay and allowances authorized by this section for any person shall exceed the rate of $458.33 per month, the amount of the allowances to which such person is entitled shall be reduced by the amount above $458.33.

Sec. 9. The monthly base pay of enlisted men of the Army, Navy, Marine Corps, and Coast Guard shall be as follows: Enlisted men of the first grade, $138; enlisted men of the second grade, $114; enlisted men of the third grade, $96; enlisted men of the fourth grade, $78; enlisted men of the fifth grade, $66; enlisted men of the sixth grade, $54; and enlisted men of the seventh grade, $50. Chief petty officers under acting appointment shall be included in the first grade at a monthly base pay of $126.

For purposes of pay of enlisted men of the Army, the Navy, and the Marine Corps, and the Coast Guard shall be distributed in the several pay grades by the Secretary of War, the Secretary of the Navy, and the Secretary of the Treasury, respectively.

Every enlisted man paid under the provisions of this section shall receive an increase of 5 per centum of the base pay of his grade for each three years of service up to thirty years. Such service shall be active Federal service in any of the services mentioned in the title of this Act or Reserve components thereof; service in the active National Guard of the several States, Territories, and the District of Columbia; and service in the enlisted Reserve Corps of the Army, the Naval Reserve, the Marine Corps Reserve, and the Coast Guard Reserve.

Sec. 10. To each enlisted man not furnished quarters or rations in kind there shall be granted, under such regulations as the President may prescribe, an allowance for quarters and subsistence, the value of which shall depend on the conditions under which the duty of the
man is being performed, and shall not exceed $5 per day: Provided, That payments of allowances for quarters and subsistence may be made in advance to enlisted men under such regulations as the President may prescribe. These regulations shall be uniform for all the services mentioned in the title of this Act. Subsistence for pilots shall be paid in accordance with existing regulations, and rations for enlisted men may be commuted as now authorized by law.

Each enlisted man of the first, second, or third grade, in the active military, naval, or Coast Guard service of the United States having a dependent as defined in section 4 of this Act, shall, under such regulations as the President may prescribe, be entitled to receive, for any period during which public quarters are not provided and available for his dependent, the monthly allowance for quarters authorized by law to be granted to each enlisted man not furnished quarters in kind: Provided, That such enlisted men shall continue to be entitled to this allowance although receiving the allowance provided in the first paragraph of this section if by reason of orders of competent authority his dependent is prevented from dwelling with him.

Enlisted men entitled to receive allowances for quarters or subsistence shall continue, while their permanent stations remain unchanged, to receive such allowances while sick in hospital or absent from their permanent-duty stations in a pay status: Provided, That allowances for subsistence shall not accrue to such an enlisted man while he is in fact being subsisted at Government expense.

An enlistment allowance equal to $50, multiplied by the number of years served in the enlistment period from which he has last been discharged, shall be paid to every honorably discharged enlisted man of the first three grades who reenlists within a period of three months from the date of his discharge, and an enlistment allowance of $25, multiplied by the number of years served in the enlistment period from which he has last been discharged, shall be paid to every honorably discharged enlisted man of the other grades who reenlists within a period of three months from the date of his discharge: Provided, That the provisions of this paragraph shall not affect the provisions of the Act approved August 18, 1941 (Public Law 215, Seventy-seventh Congress): Provided further, That during the present war and for six months thereafter the provisions of section 2 of the Act of August 18, 1941 (Public Law 215, Seventy-seventh Congress) are hereby suspended.

Hereafter the President may prescribe the quantity and kind of clothing which shall be furnished annually to enlisted men of the Navy, the Coast Guard, the Naval Reserve, and the Coast Guard Reserve, and he may prescribe the amount of a cash allowance to be paid to such enlisted men in any case in which clothing is not so furnished to them.

Sec. 11. The pay and allowances of whatever nature and kind to be authorized for the enlisted men of the Philippine Scouts shall be fixed by the Secretary of War and shall not exceed or be of other classes than those now or which may hereafter be authorized by law for enlisted men of the Regular Army.

The rates of pay of enlisted men of the insular force of the Navy shall be one-half the rates of pay prescribed for enlisted men of the Navy in corresponding grades.

Sec. 12. Officers of any of the services mentioned in the title of this Act, including Reserve components thereof and the National Guard, while on active duty in the Federal service, when traveling under competent orders without troops shall receive a mileage allowance at the rate of 8 cents per mile, distance to be computed by the shortest usually traveled route and existing laws providing for the issue of transportation requests to officers of the Army traveling under compe-
tent orders, and for deduction to be made from mileage accounts when transportation is furnished by the United States, are hereby made applicable to all the services mentioned in the title of this Act, but in cases when orders are given for travel to be performed repeatedly between two or more places in the same vicinity, as determined by the head of the executive department concerned, he may, in his discretion, direct that actual and necessary expenses only be allowed. Actual expenses only shall be paid for travel under orders in Alaska and outside the limits of the United States in North America.

Unless otherwise expressly provided by law, no officer of the services mentioned in the title of this Act shall be allowed or paid any sum in excess of expenses actually incurred for subsistence while traveling on duty away from his designated post of duty, nor any sum for such expenses actually incurred in excess of $7 per day. The heads of the executive departments concerned are authorized to prescribe per diem rates of allowance, not exceeding $6, in lieu of subsistence to officers traveling on official business and away from their designated posts of duty: Provided, That for travel by air under competent orders on duty without troops, under regulations to be prescribed respectively by the heads of the departments concerned, members (including officers, warrant officers, contract surgeons, enlisted men, aviation cadets, and members of the Nurse Corps) of the services mentioned in the title of this Act, and of the legally constituted Reserves of said services while on active duty, and of the National Guard while in Federal service, or while participating in exercises, or performing duties under sections 92, 94, 97, or 99 of the National Defense Act, shall, in lieu of mileage or other travel allowances, be allowed and paid their actual and necessary traveling expenses not to exceed $8 per day, or, in lieu thereof, per diem allowances at rates not to exceed $6 per day.

Travel by personnel of the services mentioned in the title of this Act, including the Reserve components thereof and the National Guard while on active duty in the Federal service, on commercial aircraft, domestic or foreign, including travel between airports and centers of population or posts of duty when incidental to travel on commercial aircraft, shall be allowed at public expense when authorized or approved by competent authority, and transportation requests for such travel may be issued upon such authorizations. Such expense shall be allowed without regard to comparative costs of transportation by aircraft with other modes of transportation.

Individuals belonging to any of the services mentioned in the title of this Act, including the National Guard and the Reserves of such services, traveling under competent orders which entitle them to transportation or transportation and subsistence as distinguished from mileage, who, under regulations prescribed by the head of the department concerned, travel by privately owned conveyance shall be entitled, in lieu of transportation by the shortest usually traveled route now authorized by law to be furnished in kind, to a money allowance at the rate of 3 cents per mile for the same distance: Provided, That this provision shall not apply to any person entitled to traveling expenses under the Subsistence Expense Act of 1926.

When any officer, warrant officer, or enlisted man above the fourth grade, having dependents as defined in section 4 hereof, is ordered to make a permanent change of station, the United States shall furnish transportation in kind from funds appropriated for the transportation of the Army, the Navy, the Marine Corps, the Coast Guard, the Coast and Geodetic Survey, and the Public Health Service to his new station for such dependents: Provided, That for persons in the naval service the term “permanent station” as used in this section shall be interpreted to mean a shore station or the home yard or home port.
of the vessel to which the person concerned may be ordered; and a
duly authorized change in home yard or home port of such vessel
shall be deemed a change of station: Provided further, That if the
cost of such transportation exceeds that for transportation from the
old to the new station, the excess cost shall be paid to the United
States by the officer, warrant officer, or enlisted man concerned:
Provided further, That transportation supplied the dependents of
such officer, warrant officer, or enlisted man, to or from stations beyond
the continental limits of the United States, shall not be other than by
Government transport, if such transportation is available as may be
determined by the head of the department concerned: Provided fur-
ther, That the personnel of all the services mentioned in the title of
this Act shall have the benefit of all existing laws applying to the
Army and Marine Corps for the transportation of household effects:
And provided further, That in lieu of transportation in kind author-
ized by this section for dependents, the President may authorize the
payment in money of amounts equal to such commercial transporta-
tion costs for the whole or such part of the travel for which transpor-
tation in kind is not furnished when such travel shall have been
completed.

The words "permanent change of station" as used in this section
shall include the change from home to first station and from last
station to home when ordered to active duty other than training duty,
of any officer, warrant officer, nurse, or enlisted man of any of the
services mentioned in the title of this Act, including retired per-
sonnel and members of the Reserve components thereof, in a grade
for which the transportation of dependents is authorized at Govern-
ment expense, and the change from last station to home in connection
with retirement, relief from active duty, or transfer to a Reserve
component.

Personal of any of the services mentioned in the title of this Act
performing travel on Government-owned vessels for which no trans-
portation fare is charged shall be entitled only to reimbursement of
actual and necessary expenses incurred.

The head of the department concerned may determine what shall
constitute a travel status and travel without troops within the meaning
of the laws governing the payment of mileage or other travel expenses.

Sec. 13. The annual base pay of female nurses of the Army and
Navy shall be as follows: During the first three years of service,
$1,080; from the beginning of the fourth year of service until the
completion of the sixth year of service, $1,260; from the beginning
of the seventh year of service until the completion of the ninth year
of service, $1,440; from the beginning of the tenth year of service
until the completion of the twelfth year of service, $1,620; from the
beginning of the thirteenth year of service, $1,800.

Superintendents of the Nurse Corps shall receive pay at the rate of
$2,500 a year, assistant superintendents, directors, and assistant direc-
tors at the rate of $1,500 a year, and chief nurses at the rate of $600
a year, in addition to their base pay as nurses. Nurses shall be entitled
to the money allowances for subsistence and for rental of quarters as
established by sections 5 and 6 of this Act for officers receiving the pay
of the first period.

The annual pay of a retired member of the Army Nurse Corps or
the Navy Nurse Corps retired for other than physical disability shall
be 3 per centum of the total annual active-duty pay which she is
receiving at the time of retirement multiplied by the number of com-
plete years of service rendered prior to retirement, but not exceeding
75 per centum of such annual active-duty pay: Provided, That in
computing the period of service for retired pay a fractional year of
six months or more shall be considered a full year: Provided further, That for the purpose of computing eligibility for retirement and retired pay, there shall be credited active service in the Army Nurse Corps and in the Navy Nurse Corps, active service as contract nurse prior to February 2, 1901, and service as a Reserve nurse on active duty since February 2, 1901.

Sec. 14. Officers, warrant officers, and enlisted men of the Reserve forces of any of the services mentioned in the title of this Act, when on active duty in the service of the United States, shall be entitled to receive the same pay and allowances as are authorized for persons of corresponding grade and length of service in the Regular Army, Navy, Marine Corps, Coast Guard, or Public Health Service.

Officers, warrant officers, and enlisted men of the National Guard, when in the Federal service or when participating in exercises or performing the duties provided for by sections 94, 97, and 99 of the National Defense Act, as amended, shall receive the same pay and allowances as are authorized for persons of corresponding grade and length of service in the Regular Army.

Under such regulations as the Secretary of War may prescribe, officers of the National Guard, other than general officers, and warrant officers and enlisted men of the National Guard, shall receive compensation at the rate of one-thirtieth of the monthly pay authorized for such persons when in the Federal service, for each regular drill, period of appropriate duty, or other equivalent period of training, authorized by the Secretary of War, at which they shall have been engaged for the entire prescribed period of time: Provided, That such pay shall be in addition to compensation for attendance at field or coast-defense instruction or maneuvers. General officers of the National Guard shall receive $500 a year in addition to compensation for attendance at field or coast-defense instruction or maneuvers, for satisfactory performance of their appropriate duties. In addition to pay herein provided, officers of the National Guard commanding organizations less than a brigade and having administrative functions connected therewith shall, whether or not such officers belong to such organizations, receive not more than $240 a year for the faithful performance of such administrative functions under such regulations as the Secretary of War may prescribe: Provided, That the provisions of this paragraph shall not apply when such persons are on active duty in the Federal service.

Sec. 15. On and after the effective date of this Act, retired officers, warrant officers, nurses, enlisted men, and members of the Fleet Reserve and Fleet Marine Corps Reserve shall have their retired pay, retainer pay, or equivalent pay, computed as now authorized by law on the basis of pay provided in this Act, which pay shall include increases for all active duty performed since retirement or transfer to the Fleet Reserve or Fleet Marine Corps Reserve in the computation of their longevity pay and pay periods: Provided, That nothing contained in this Act shall operate to reduce the present pay of officers, warrant officers, nurses, and enlisted men now on the retired list or drawing retainer pay, or personnel in an equivalent status in any of the services mentioned in the title of this Act. Retired officers of the Army, Navy, Marine Corps, Coast Guard, Coast and Geodetic Survey, and Public Health Service and retired warrant officers, nurses, and enlisted men of those services, shall, when on active duty, receive full pay and allowances of the grade or rank in which they serve on such active duty and, when on active duty status, shall have the same pay and allowance rights while on leave of absence or sick as officers on the active list, and, if death occurs when on active duty status, while on leave of absence or sick, their dependents shall not have.
Computation of retired pay of officers.
Active duty subsequent to retirement.

Rate of increases.

Proviso.
Maximum pay.

Officers heretofore retired under designated provisions.
41 Stat. 773.
10 U. S. C. § 571;

Proviso.

Certain officers hereby retired.
Retired pay.

Enlisted men.
Additional compensation.

Cadets and midshipmen.
Pay and allowances.

Increase of pay for participation in aerial flights.
Addo, p. 61.
Post, p. 991.

Proviso.
National Guard.
Basic when entitled to armory-drill pay.

Provisions.

Regulations.

thereby be deprived of the benefits provided in the Act approved December 17, 1919, as amended, and in the Act of June 4, 1920.

In the computation of the retired pay of officers heretofore or hereafter retired with pay at the rate of $2\frac{1}{2}, 3, or 4 per centum of the active duty pay received by them at the time of retirement multiplied by the number of years of service for which entitled to credit in the computation of their pay on the active list, not to exceed a total of 75 per centum of said active duty pay, active duty performed by such retired officers subsequent to the date of their retirement shall be counted for the purpose of computing percentage rates and increases with respect to their retired pay. The increases shall be at the rate of $2\frac{1}{2}, 3, or 4 per centum for each year of active duty and a fractional year of six months or more shall be considered a full year in computing the number of years: Provided, That the increased retired pay of such retired officers shall in no case exceed 75 per centum of the active duty pay as authorized by existing law.

The retired pay of any officer heretofore retired under the provisions of section 24b, National Defense Act, June 3, 1916, as amended, who served in any capacity as a member of the military or naval forces of the United States prior to November 12, 1918, shall be 75 per centum of his active-duty pay: Provided, That no back pay, allowances, or other emoluments shall be held to accrue for any period prior to June 1, 1942, as a result of the enactment of this paragraph.

The retired pay of any officer of any of the services mentioned in the title of this Act who served in any capacity as a member of the military or naval forces of the United States prior to November 12, 1918, hereafter retired under any provision of law, shall, unless such officer is entitled to retired pay of a higher grade, be 75 per centum of his active duty pay at the time of his retirement.

SEC. 16. Under such regulations as the President may prescribe, enlisted men of the Army, Navy, Marine Corps, and Coast Guard may receive additional compensation not less than $1 nor more than $5 per month, for special qualification in the use of the arm or arms which they may be required to use.

SEC. 17. Cadets at the United States Military Academy, midshipmen at the United States Naval Academy, and cadets at the Coast Guard Academy shall be entitled to pay at the rate of $750 per annum, and to allowances as now or hereafter provided by law for midshipmen in the Navy, and to transportation, including reimbursement of traveling expenses, while traveling under orders as a cadet or midshipman.

SEC. 18. Officers, warrant officers, nurses, and enlisted men of any of the services mentioned in the title of this Act and members of the Reserve forces of such services, and the National Guard shall receive an increase of 50 per centum of their pay when by orders of competent authority they are required to participate regularly and frequently in aerial flights, and when in consequence of such orders they do participate in regular and frequent flights as defined by such Executive orders as have heretofore been, or may hereafter be, promulgated by the President: Provided, That when personnel of the National Guard are entitled to armory-drill pay, the increase of 50 per centum thereof herein provided shall be based on the entire amount of such armory-drill pay to which they shall be entitled for a calendar month or fractional part thereof, and the required aerial flights may be made at ordered drills of an air-service organization, or at other times when so authorized by the President. Regulations in execution of the provisions of this paragraph shall be made by the President and shall, whenever practicable in his judgment, be uniform for all of the services concerned.
Any officer, warrant officer, or enlisted man of the Army, Navy, Marine Corps, or Coast Guard of the United States, not in flying-pay status, who is assigned or attached as a member of a parachute unit, including parachute-jumping schools, and for whom parachute jumping is an essential part of his military duty and who, under such regulations as may be prescribed by the Secretary of War, the Secretary of the Navy, or the Secretary of the Treasury, has received a rating as a parachutist or is undergoing training for such a rating shall receive, while engaged upon duty designated by the head of the department concerned as parachute duty, additional pay of the rate of $100 per month in the case of any such officer or warrant officer, and additional pay at the rate of $50 per month in the case of any such enlisted man.

SEC. 19. No person, active or retired, of any of the services mentioned in the title of this Act, including the Reserve components thereof and the National Guard, shall suffer, by reason of this Act, any reduction in any pay, allowances, or compensation to which he was entitled upon the effective date of this Act: Provided, however, That nothing in this Act shall be construed to deprive any enlisted man transferred to the Fleet Reserve on or prior to the date of enactment of this Act, or transferred from the Fleet Reserve to the retired list of the regular Navy for physical disability, of any benefits, including pay, allowances, or compensation, which he would be entitled to receive upon the completion of thirty years under laws in force on the date of enactment of this Act.

The Act of June 10, 1922 (42 Stat. 625), as amended, subsections 12 (a), (b), and (c), of the Selective Training and Service Act of 1940 (54 Stat. 885), section 18 of the Act of March 7, 1942 (Public Law 490, Seventy-seventh Congress), and section 8 of the Service Extension Act of 1941 (Public Law 213, Seventy-seventh Congress, approved August 18, 1941) and those portions of the Act of March 2, 1907 (34 Stat. 1217), and of the Act of June 30, 1941 (Public Law 140, Seventy-seventh Congress), which authorize allowances for enlisted men on the retired list, and all other laws and parts of laws which are inconsistent with the provisions of this Act, are hereby repealed: Provided, That Acts or parts of Acts incorporating directly, by implication, or by reference, the provisions of the Act of June 10, 1922, as amended, and not in conflict herewith, shall not be considered modified by the provisions of this Act, except that the pay, allowances, or compensation established herein shall be substituted for the pay, allowances, or compensation set out in the Act of June 10, 1922, as amended.

No back pay or allowances for any period prior to June 1, 1942, shall accrue by reason of the enactment of this Act.

The provisions of this Act shall become effective as of June 1, 1942.

SEC. 20. Beginning June 1, 1942, the Secretary of War and the Secretary of the Navy shall every sixty days thereafter report to the Congress the name, age, legal residence, rank, branch of the service, with special qualification therefor, of each person commissioned during said period in the Army of the United States and in the Naval Establishment respectively from civilian life, who prior thereto has had no commissioned military service: Provided, That the Secretary of War or the Secretary of the Navy shall not be required to report persons commissioned where such disclosure would in his opinion jeopardize the national interest or safety.

This Act may be cited as the “Pay Readjustment Act of 1942”.

Approved, June 16, 1942.
To provide for the retirement, with advanced rank, of certain officers of the Navy.

**AN ACT**

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That any officer of the Navy who may be retired while serving as the commander of a fleet or subdivision thereof in the rank of admiral or vice admiral, or who has served or shall have served one year or more as such commander, may, if such rank was conferred pursuant to the provisions of section 18 of the Act of May 22, 1917 (40 Stat. 89; U. S. C., title 34, sec. 212), or the Act of July 17, 1941 (Public Law Numbered 180, Seventy-seventh Congress), in the discretion of the President, by and with the advice and consent of the Senate, when retired, be placed on the retired list with the highest grade or rank held by him while on the active list: Provided, That no increase in retired pay shall accrue as the result of such advanced rank on the retired list: Provided further, That the President, by and with the advice and consent of the Senate, may in his discretion extend the privilege herein granted to such officers as have heretofore been retired and who satisfy the foregoing conditions.

**SEC. 2.** The President is further authorized, without reference to the power conferred upon him by this Act, to continue with the rank of admiral on the retired list the officer who, as commander in chief of the Asiatic Fleet, rendered conspicuous and distinguished service in operations against the enemy in the Far East from December 7, 1941, until February 14, 1942.

Approved, June 16, 1942.

**[CHAPTER 415]**

To amend the Act relating to preventing the publication of inventions in the national interest, and for other purposes.

**AN ACT**

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That section 2 of the Act of Congress approved July 1, 1940 (Public, Numbered 700, Seventy-sixth Congress, third session, ch. 501), be amended to read as follows

"SEC. 2. This Act shall take effect on approval and, together with the provisions of the Act of August 21, 1941 (Public Law 239, Seventy-seventh Congress, first session, ch. 393), shall remain in force during the time when the United States is at war."

Approved, June 16, 1942.

**[CHAPTER 416]**

To extend certain emergency laws relating to the merchant marine, and for other purposes.

**JOINT RESOLUTION**

Resolved by the Senate and House of Representatives of the United States of America in Congress assembled, That the provisions of each of the following Acts and resolutions, and all authority thereunder, are hereby continued in full force and effect until six months after the termination of the present war shall have been proclaimed or, in the case of any one or more of such Acts and resolutions, until such earlier time as the Congress by concurrent resolution or the President may designate: Public Resolution Numbered 74, Seventy-sixth Congress, approved May 14, 1940; Public Resolution Numbered 82, Seventy-sixth Congress, approved June 11, 1940; Public, Num-
bered 881, Seventy-sixth Congress, approved October 10, 1940; Public Law 46, Seventy-seventh Congress, approved May 2, 1941; Public Law 101, Seventy-seventh Congress, approved June 6, 1941; Public Law 173, Seventy-seventh Congress, approved July 14, 1941; and all authority of the Commission under such Acts and resolutions, insofar as the same pertains to functions and duties of the Commission transferred to the Administrator of the War Shipping Administration by the President's Executive order of February 7, 1942 (numbered 9054; 7 Federal Register 837), shall be performed by such Administrator in conformity with such Executive order.

Approved, June 16, 1942.

[CHAPTER 417]

AN ACT
To authorize the attendance of the Marine Band at the fifty-second annual reunion of the United Confederate Veterans to be held at Chattanooga, Tennessee, June 23 to 26, inclusive, 1942.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the President is authorized to permit the band of the United States Marine Corps to attend and give concerts at the fifty-second annual reunion of the United Confederate Veterans to be held at Chattanooga, Tennessee, from June 23 to 26, inclusive, 1942.

Sec. 2. For the purpose of defraying the expenses of such band in attending and giving concerts at such reunion, there is authorized to be appropriated the sum of $5,432.25, or so much thereof as may be necessary, to carry out the provisions of this Act: Provided, That in addition to transportation and Pullman accommodations the leaders and members of the Marine Band be allowed not to exceed $5 per day each for additional living expenses while on duty, and that the payment of such expenses shall be in addition to the pay and allowances to which they would be entitled while serving at their permanent station.

Approved, June 16, 1942.

[CHAPTER 418]

AN ACT
To authorize the construction or acquisition of additional naval aircraft, and for other purposes.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the President of the United States is hereby authorized to acquire or construct lighter-than-air craft, and spare parts and equipment, as may be necessary to provide and maintain the number of useful lighter-than-air craft at a total of two hundred.

Sec. 2. There is hereby authorized to be appropriated, out of any money in the Treasury not otherwise appropriated, such sums as may be necessary to carry out the provisions of this Act.

Approved, June 16, 1942.

[CHAPTER 419]

AN ACT
To provide rental allowances for officers without dependents on sea duty when deprived of quarters on board ship.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That hereafter officers of the Navy and Marine Corps on sea duty, who are deprived of their quarters on board ship due to repairs or other conditions
Coast Guard. Applicability to officers.

SEC. 2. This Act shall apply to officers of the Coast Guard, subject to the regulations prescribed by the Secretary of the Navy when serving under the Navy, and to regulations prescribed by the Secretary of the Treasury when serving under the Treasury Department.

Approved, June 19, 1942.

[CHAPTER 420]

AN ACT

To authorize inclusion of service on active duty as service on the active list in computation of service of commissioned warrant officers in the Navy for pay purposes.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That, effective from September 8, 1939, for the purpose of determining both active duty and retired pay of commissioned warrant officers of the Navy, including such officers advanced in rank pursuant to the provisions of the Act approved June 21, 1930 (46 Stat. 793), the phrase "with creditable records on the active list" appearing in section 1 of the Act approved June 10, 1922, as amended (45 Stat. 1187), shall be construed to include, as service on the active list, service on active duty heretofore performed subsequent to retirement.

Approved, June 19, 1942.

[CHAPTER 421]

AN ACT

Authorizing the charging of fees for brand inspection under the Packers and Stockyards Act, 1921, as amended.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That title III of the Packers and Stockyards Act, 1921, as amended, is amended by adding at the end thereof the following new section:

"Sec. 317. (a) The Secretary may, upon written application made to him, and if he deems it necessary, authorize the charging and collection, at any stockyard subject to the provisions of this Act, by any department or agency of any State in which branding or marking or both branding and marking livestock as a means of establishing ownership prevails by custom or statute, or by a duly organized livestock association of any such State, of a reasonable and nondiscriminatory fee for the inspection of brands, marks, and other identifying characteristics of livestock originating in or shipped from such State, for the purpose of determining the ownership of such livestock. No charge shall be made under any such authorization until the authorized department, agency, or association has registered as a market agency. No more than one such authorization shall be issued with respect to such inspection of livestock originating in or shipped from any one State, the Secretary shall issue such authorization to the applicant deemed by him best qualified to perform the proposed service, on the basis of (1) experience, (2) financial responsibility, (3) extent and efficiency of organization, (4) possession of necessary records, and (5) any other factor relating to the ability which render them uninhabitable, and in cases where the hire of quarters is not practicable, may be reimbursed for expenses incurred in an amount not exceeding their quarters allowance, under such regulations as the Secretary of the Navy may prescribe.
of the applicant to perform the proposed service. The Secretary may receive and consider the recommendations of the commissioner, secretary, or director of agriculture, or other appropriate officer or agency of a State as to the qualifications of any applicant in such State. The decision of the Secretary as to the applicant best qualified shall be final.

"(b) The provisions of this title relating to the filing, publication, approval, modification, and suspension of any rate or charge for any stockyard service shall apply with respect to charges authorized to be made under this section.

"(c) Charges authorized to be made under this section shall be collected by the market agency or other person receiving and disbursing the funds received from the sale of livestock with respect to the inspection of which such charge is made, and paid by it to the department, agency, or association performing such service.

"(d) The Secretary may, if he deems it to be in the public interest, suspend, and after hearing, revoke any authorization and registration issued under the provisions of this section or any similar authorization and registration issued under any other provision of law. The order of the Secretary suspending or revoking any such authorization and registration shall not be subject to review."

Approved, June 19, 1942.

[CHAPTER 422]

JOINT RESOLUTION

Making an additional appropriation for the fiscal year 1942 for the training and education of defense workers.

Resolved by the Senate and House of Representatives of the United States of America in Congress assembled, That there is hereby appropriated, out of any money in the Treasury not otherwise appropriated, for the purposes herein set forth, the sum specified, as follows:

FEDERAL SECURITY AGENCY

OFFICE OF EDUCATION

Education and training, defense workers (national defense): For an additional amount for payments to States, and so forth (national defense), fiscal year 1942, for the cost of vocational courses of less than college grade, as provided in paragraph (1) under this caption in the Federal Security Agency Appropriation Act, 1942, as amended (Public Law 528), approved April 28, 1942, $9,500,000.

Approved, June 19, 1942.

[CHAPTER 426]

AN ACT

To amend section 24 of the Immigration Act of February 5, 1917.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the second paragraph of section 24 of the Immigration Act of February 5, 1917 (39 Stat. 893), as amended (U. S. C., title 8, sec. 109), be further amended to read as follows:

"Immigrant inspectors shall be divided into five classes, as follows: Grade 1, salary $2,100; grade 2, salary $2,300; grade 3, salary $2,500; grade 4, salary $2,700; grade 5, salary $3,000; and, hereafter,
Inspectors shall be promoted successively to grades 2 and 3 at the beginning of the next quarter following one year's satisfactory service (determined by a standard of efficiency which is to be defined by the Commissioner of Immigration and Naturalization, with the approval of the Attorney General) in the next lower grade; and to grades 4 and 5 for meritorious service after no less than one year's service in grades 3 and 4, respectively: Provided further, That when officers, inspectors, or other employees of the Immigration and Naturalization Service are ordered to perform duty in a foreign country, or transferred from one station to another, in the United States or in a foreign country, they shall be allowed their traveling expenses in accordance with such regulations as the Attorney General may deem advisable, and they may also be allowed, within the discretion and under written orders of the Attorney General, the expenses incurred for the transfer of their wives and dependent minor children; their household effects and other personal property, including the expenses for packing, crating, freight, and drayage thereof in accordance with the Act of October 10, 1940 (54 Stat. 1105; U.S.C., title 5, sec. 73c-1). The expense of transporting the remains of such officers, inspectors, or other employees who die while in, or in transit to, a foreign country in the discharge of their official duties, to their former homes in this country for interment, and the ordinary and necessary expenses of such interment and preparation for shipment at their posts of duty or at home, are hereby authorized to be paid on the written order of the Attorney General: Provided further, That the appropriation of such sum as may be necessary for the enforcement of this Act is hereby authorized."

Approved, June 20, 1942.

[CHAPTER 427]

AN ACT

To authorize the Commissioners of the District of Columbia to assign officers and members of the Metropolitan Police force to duty in the detective bureau of the Metropolitan Police Department, and for other purposes.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That hereafter the Commissioners of the District of Columbia may assign to duty as assistant to the inspector commanding the detective bureau in the Metropolitan Police Department any officer or member of the Metropolitan Police force and, during the period of such assignment, the said officer or member shall hold the rank and receive the pay of a captain of police and shall be eligible for assignment, by the said Commissioners, as chief of detectives. For the duration of such latter assignment such officer or member shall hold the rank and receive the pay of an assistant superintendent of police.

Sec. 2. That section 1 of the Act entitled "An Act to fix the salaries of officers and members of the Metropolitan Police force, the United States Park Police force, and the Fire Department of the District of Columbia" approved May 27, 1924 (43 Stat. 174), is amended by striking therefrom (1) the colon following the phrase reading "lieutenants, $2,700 each" and (2) the proviso reading "Provided, That the lieutenant assigned as assistant to the inspector commanding the detective bureau, shall during the period of such assignment hold the rank and receive the pay of a captain."

Approved, June 20, 1942.
To amend paragraph 31 of section 7 of the Act entitled "An Act making appropriations to provide for the government of the District of Columbia for the fiscal year ending June 30, 1903, and for other purposes", approved July 1, 1902, as amended.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the first sentence of subparagraph (d) of paragraph 31 of section 7 of the Act entitled "An Act making appropriations to provide for the government of the District of Columbia for the fiscal year ending June 30, 1903, and for other purposes", approved July 1, 1902, as amended, be amended to read as follows:

"(d) Owners of passenger vehicles for hire, whether operated from a private establishment or from public space, other than those licensed under the two preceding subparagraphs and under subparagraph (i) of this paragraph, shall pay a license tax of $25 per annum for each such vehicle used in the conduct of their business."

Sec. 2. Paragraph 31 of section 7 of said Act is further amended by adding the following two new paragraphs to be lettered (i) and (j), respectively, and to read as follows:

"(i) Owners of ambulances for hire and owners of passenger vehicles which, when used for hire, are used exclusively for funeral purposes shall pay a license tax of $25 per annum for each such vehicle used in the conduct of their business. Licenses used under this subparagraph shall date from July 1 in each year.

(j) No person shall engage in driving or operating any vehicle licensed under the terms of subparagraph (i) without having procured from the Commissioners of the District of Columbia or their designated agent a license which shall only be issued upon evidence satisfactory to the Director of Motor Vehicles, under the direction of the Commissioners of the District of Columbia, that the applicant is a person of good moral character and is qualified to operate such vehicle, and upon payment of an annual license fee of $5. Such license shall be carried upon the person of the licensee or in the vehicle while engaged in driving such vehicle when such vehicle is being used for hire. Application for such license shall be made in such form as shall be prescribed by the Commissioners of the District of Columbia or their designated agent. Each annual license issued under the provisions of this subparagraph shall be numbered, and there shall be kept in the Department of Vehicles and Traffic a record containing the name of each person so licensed, his annual license number and all matters affecting his qualifications to be licensed hereunder. No license issued under the provisions of this subparagraph shall be assigned or transferred."

Approved, June 20, 1942.

[CHAPTER 428]

To amend paragraph 31 of section 7 of the Act entitled "An Act making appropriations to provide for the government of the District of Columbia for the fiscal year ending June 30, 1903, and for other purposes", approved July 1, 1902, as amended.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That no defense contractor shall deny employment, on account of failure to produce a birth certificate, to any person who submits, in lieu of a birth certificate, an honorable discharge certificate or certificate issued in lieu thereof from the Army, Navy, Marine Corps, or Coast Guard of the United States of America in Congress assembled, That that defense contractor shall deny employment, on account of failure to produce a birth certificate, to any person who submits, in lieu of a birth certificate, an honorable discharge certificate or certificate issued in lieu thereof from the Army, Navy, Marine Corps, or Coast Guard.
of the United States, unless such honorable discharge certificate shows on its face that such person may have been an alien at the time of its issuance.

SEC. 2. As used in this Act the term "defense contractor" means an employer engaged in—

(1) the production, maintenance, or storage of arms, armament, ammunition, implements of war, munitions, machinery, tools, clothing, food, fuel, or any articles or supplies, or parts or ingredients of any articles or supplies; or

(2) the construction, reconstruction, repair, or installation of a building, plant, structure, or facility;

under a contract with the United States or under any contract which the President, the Secretary of War, the Secretary of the Navy, or the United States Maritime Commission certifies to such employer to be necessary to the national defense.

Approved, June 22, 1942.

[CHAPTER 433]

AN ACT

To amend the District of Columbia Income Tax Act, as amended, and for other purposes.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That section 2 (b) of the District of Columbia Income Tax Act, as amended, is amended to read as follows:

"(b) Tax on Corporations.—There is hereby levied for each taxable year upon the taxable income from District of Columbia sources of every corporation, whether domestic or foreign (except those organizations expressly exempt under paragraph (d) of this section), a tax at the rate of 5 per centum thereof: Provided, however, That income derived from the procurement of orders for the sale of personal property by means of telephonic communication, written correspondence, or solicitation by salesmen in the District where such orders require acceptance without the District before becoming binding on the purchaser and seller and title to such property passes from the seller to the purchaser without the District is not from District of Columbia sources: Provided further, That income from the sale of personal property to the United States is not from District of Columbia sources, unless the taxpayer is engaged in business in the District and such property is delivered for use within said District."

SEC. 2. Section 46 (g) of the District of Columbia Income Tax Act, as amended, is amended to read as follows:

“(g) Any corporation receiving income from District sources or engaging in or carrying on any business in the District without first having obtained a license so to do, and any person engaging in or carrying on any business for or receiving income from District sources on behalf of a corporation not having a license so to do, shall, upon conviction thereof, be fined not more than $300 for each and every failure, refusal, or violation, and each and every day that such failure, refusal, or violation continues shall constitute a separate and distinct offense. All prosecutions under this subsection shall be brought in the police court of the District on information by the corporation counsel or any of his assistants in the name of the District: Provided, however, That the provisions of this section shall not apply to mere collection by an agent of income of a corporation not having the license required hereby.”
SEC. 3. Section 46 (h) of the District of Columbia Income Tax Act, as amended, is amended to read as follows:

“(h) The term ‘business’, as used in this Act, shall include the carrying on or exercising for gain or economic benefit, either direct or indirect, any trade, business, or commercial activity in the District: Provided, however, That such term shall not include the procurement of orders for the sale of personal property by means of telephonic communication, written correspondence, or solicitation by salesmen in the District where such orders require acceptance without the District before becoming binding on the purchaser and seller and title to such property passes from the seller to the purchaser without the District; nor the mere submission of bids or the mere acceptance of contracts for the sale of personal property to the United States.”

SEC. 4. (a) The amendment made by section 1 of this Act shall be effective with respect to taxable years beginning after December 31, 1941.

(b) The amendments made by sections 2 and 3 of this Act shall be effective as of January 1, 1942.

SEC. 5. Article III of title V of the District of Columbia Revenue Act of 1937, as amended, is further amended by adding thereto the following new section:

“SEC. 16. In all cases where the assessor claims that a decedent was domiciled in the District at the time of his death and the taxing authorities of a State or States make a similar claim with respect to their State or States, the assessor may, with the approval of the Commissioners, compromise and settle the taxes imposed by this title.”

Sec. 6. The amendment made by the section 5 of this Act shall apply to estates of decedents dying before or after its enactment.

Approved, June 22, 1942.

[CHAPTER 434]

AN ACT

To amend an Act entitled “An Act to establish a uniform system of bankruptcy throughout the United States”, approved July 1, 1898, and Acts amendatory thereof and supplementary thereto.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That section 84 of chapter IX of the Act entitled “An Act to establish a uniform system of bankruptcy throughout the United States”, approved July 1, 1898, as amended, (U. S. C., 1940 edition, title XI, section 404), is amended to read as follows:

“Sec. 84. Jurisdiction conferred on any court by section 81 shall not be exercised by such court after June 30, 1946, except in respect of any proceeding initiated by filing a petition under section 83 (a) on or prior to June 30, 1946.”

Approved, June 22, 1942.

[CHAPTER 435]

JOINT RESOLUTION

To codify and emphasize existing rules and customs pertaining to the display and use of the flag of the United States of America.

Resolved by the Senate and House of Representatives of the United States of America in Congress assembled, That the following codification of existing rules and customs pertaining to the display and use of the flag of the United States of America be, and it is hereby, established for the use of such citizens or civilian groups or organizations
SEC. 2. (a) It is the universal custom to display the flag only from sunrise to sunset on buildings and on stationary flagstaffs in the open. However, the flag may be displayed at night upon special occasions when it is desired to produce a patriotic effect.

(b) The flag should be hoisted briskly and lowered ceremoniously.

(c) The flag should not be displayed on days when the weather is inclement.

(d) The flag should be displayed on all days when the weather permits, especially on New Year's Day, January 1; Inauguration Day, January 20; Lincoln's Birthday, February 12; Washington's Birthday, February 22; Army Day, April 6; Easter Sunday (variable); Mother's Day, second Sunday in May; Memorial Day (half staff until noon), May 30; Flag Day, June 14; Independence Day, July 4; Labor Day, first Monday in September; Constitution Day, September 17; Columbus Day, October 12; Navy Day, October 27; Armistice Day, November 11; Thanksgiving Day, last Thursday in November; Christmas Day, December 25; such other days as may be proclaimed by the President of the United States; the birthdays of States (dates of admission); and on State holidays.

(e) The flag should be displayed daily, weather permitting, on or near the main administration building of every public institution.

(f) The flag should be displayed in or near every polling place on election days.

(g) The flag should be displayed during school days in or near every schoolhouse.

SEC. 3. That the flag, when carried in a procession with another flag or flags, should be either on the marching right; that is, the flag's own right, or, if there is a line of other flags, in front of the center of that line.

(a) The flag should not be displayed on a float in a parade except from a staff, or as provided in subsection (i).

(b) The flag should not be draped over the hood, top, sides, or back of a vehicle or of a railroad train or a boat. When the flag is displayed on a motorcar, the staff shall be fixed firmly to the chassis or clamped to the radiator cap.

(c) No other flag or pennant should be placed above or, if on the same level, to the right of the flag of the United States of America, except during church services conducted by naval chaplains at sea, when the church pennant may be flown above the flag during church services for the personnel of the Navy.

(d) The flag of the United States of America, when it is displayed with another flag against a wall from crossed staffs, should be on the right, the flag's own right, and its staff should be in front of the staff of the other flag.

(e) The flag of the United States of America should be at the center and at the highest point of the group when a number of flags of States or localities or pennants of societies are grouped and displayed from staffs.

(f) When flags of States, cities, or localities, or pennants of societies are flown on the same halyard with the flag of the United States, the latter should always be at the peak. When the flags are flown from adjacent staffs, the flag of the United States should be hoisted first and lowered last. No such flag or pennant may be placed above the flag of the United States or to the right of the flag of the United States.
(g) When flags of two or more nations are displayed, they are to be flown from separate staffs of the same height. The flags should be of approximately equal size. International usage forbids the display of the flag of one nation above that of another nation in time of peace.

(h) When the flag of the United States is displayed from a staff projecting horizontally or at an angle from the window sill, balcony, or front of a building, the union of the flag should be placed at the peak of the staff unless the flag is at half staff. When the flag is suspended over a sidewalk from a rope extending from a house to a pole at the edge of the sidewalk, the flag should be hoisted out, union first, from the building.

(i) When the flag is displayed otherwise than by being flown from a staff, it should be displayed flat, whether indoors or out. When displayed either horizontally or vertically against a wall, the union should be uppermost and to the flag's own right; that is, to the observer's left. When displayed in a window, the flag should be displayed in the same way; that is, with the union or blue field to the left of the observer in the street.

(j) When the flag is displayed over the middle of the street, it should be suspended vertically with the union to the north in an east and west street or to the east in a north and south street.

(k) When used on a speaker's platform, the flag, if displayed flat, should be displayed above and behind the speaker. When displayed from a staff in a church or public auditorium, if it is displayed in the chancel of a church, or on the speaker's platform in a public auditorium, the flag should occupy the position of honor and be placed at the clergyman's or speaker's right as he faces the congregation or audience. Any other flag so displayed in the chancel or on the platform should be placed at the clergyman's or speaker's left as he faces the congregation or audience. But when the flag is displayed from a staff in a church or public auditorium elsewhere than in the chancel or on the platform it shall be placed in the position of honor at the right of the congregation or audience as they face the chancel or platform. Any other flag so displayed should be placed on the left of the congregation or audience as they face the chancel or platform.

(l) The flag should form a distinctive feature of the ceremony of unveiling a statue or monument, but it should never be used as the covering for the statue or monument.

(m) The flag, when flown at half staff, should be first hoisted to the peak for an instant and then lowered to the half-staff position. The flag should be again raised to the peak before it is lowered for the day. By “half staff” is meant hauling the flag to one-half the distance between the top and bottom of the staff. Crepe streamers may be affixed to spear heads or flagstaffs in a parade only by order of the President of the United States.

(n) When the flag is used to cover a casket, it should be so placed that the union is at the head and over the left shoulder. The flag should not be lowered into the grave or allowed to touch the ground.

Sec. 4. That no disrespect should be shown to the flag of the United States of America; the flag should not be dipped to any person or thing. Regimental colors, State flags, and organization or institutional flags are to be dipped as a mark of honor.

(a) The flag should never be displayed with the union down save as a signal of dire distress.

(b) The flag should never touch anything beneath it, such as the ground, the floor, water, or merchandise.
(c) The flag should never be carried flat or horizontally, but always aloft and free.

(d) The flag should never be used as drapery of any sort whatsoever, never festooned, drawn back, nor up, in folds, but always allowed to fall free. Bunting of blue, white, and red, always arranged with the blue above, the white in the middle, and the red below, should be used for covering a speaker’s desk, draping the front of a platform, and for decoration in general.

(e) The flag should never be fastened, displayed, used, or stored in such a manner as will permit it to be easily torn, soiled, or damaged in any way.

(f) The flag should never be used as a covering for a ceiling.

(g) The flag should never have placed upon it, nor on part of it, nor attached to it any mark, insignia, letter, word, figure, design, picture, or drawing of any nature.

(h) The flag should never be used as a receptacle for receiving, holding, carrying, or delivering anything.

(i) The flag should never be used for advertising purposes in any manner whatsoever. It should not be embroidered on such articles as cushions or handkerchiefs and the like, printed or otherwise impressed on paper napkins or boxes or anything that is designed for temporary use and discard; or used as any portion of a costume or athletic uniform. Advertising signs should not be fastened to a staff or halyard from which the flag is flown.

(j) The flag, when it is in such condition that it is no longer a fitting emblem for display, should be destroyed in a dignified way, preferably by burning.

SEC. 5. That during the ceremony of hoisting or lowering the flag or when the flag is passing in a parade or in a review, all persons present should face the flag, stand at attention, and salute. Those present in uniform should render the right-hand salute. When not in uniform, men should remove the headdress with the right hand holding it at the left shoulder, the hand being over the heart. Men without hats merely stand at attention. Women should salute by placing the right hand over the heart. The salute to the flag in the moving column should be rendered at the moment the flag passes.

SEC. 6. That when the national anthem is played and the flag is not displayed, all present should stand and face toward the music. Those in uniform should salute at the first note of the anthem, retaining this position until the last note. All others should stand at attention, men removing the headdress. When the flag is displayed, the salute to the flag should be given.

SEC. 7. That the pledge of allegiance to the flag, “I pledge allegiance to the flag of the United States of America and to the Republic for which it stands, one Nation indivisible, with liberty and justice for all”, be rendered by standing with the right hand over the heart; extending the right hand, palm upward, toward the flag at the words “to the flag” and holding this position until the end, when the hand drops to the side. However, civilians will always show full respect to the flag when the pledge is given by merely standing at attention, men removing the headdress. Persons in uniform shall render the military salute.

SEC. 8. Any rule or custom pertaining to the display of the flag of the United States of America, set forth herein, may be altered, modified, or repealed, or additional rules with respect thereto may be prescribed, by the Commander in Chief of the Army and Navy of the United States, whenever he deems it to be appropriate or desirable; and any such alteration or additional rule shall be set forth in a proclamation.

Approved, June 22, 1942.
[CHAPTER 436]

AN ACT
To make permanently effective the Act regulating interstate and foreign commerce in petroleum and its products.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That section 13 of the Act entitled "An Act to regulate interstate and foreign commerce in petroleum and its products by prohibiting the shipment in such commerce of petroleum and its products produced in violation of State law, and for other purposes", approved February 22, 1935 (49 Stat. 30), as amended, is hereby repealed.

Approved, June 22, 1942.

[CHAPTER 443]

AN ACT
To provide family allowances for the dependents of enlisted men of the Army, Navy, Marine Corps, and Coast Guard of the United States, and for other purposes.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That this Act may be cited as the Servicemen's Dependents Allowance Act of 1942.

TITLE I

SEC. 101. The dependent or dependents of any enlisted man of the fourth, fifth, sixth, or seventh grades in the Army of the United States, the United States Navy, the Marine Corps, or the Coast Guard, including any and all retired and reserve components of such services, shall be entitled to receive a monthly family allowance for any period during which such enlisted man is in the active military or naval service of the United States on or after June 1, 1942, during the existence of any war declared by Congress and the six months immediately following the termination of any such war.

SEC. 102. The monthly family allowance payable under this title to the dependent or dependents of any such enlisted man shall consist of the Government's contribution to such allowance and the reduction in or charge to the pay of such enlisted man.

SEC. 103. The dependents of any such enlisted man to whom a family allowance is payable under the provisions of this title shall be divided into two classes to be known as "Class A" and as "Class B" dependents. The Class A dependents of any such enlisted man shall include any person who is the wife, the child, or the former wife divorced of any such enlisted man. The Class B dependents of any such enlisted man shall include any person who is the parent, grandchild, brother, or sister of such enlisted man and who is found by the Secretary of the department concerned to be dependent upon such enlisted man for a substantial portion of his support.

SEC. 104. A monthly family allowance shall be granted and paid by the United States to the Class A dependent or dependents of any such enlisted man upon written application to the department concerned made by such enlisted man or made by or on behalf of such dependent or dependents. A monthly family allowance shall be granted and paid by the United States to the Class B dependent or dependents of any such enlisted man upon written application to the department concerned made by such enlisted man, or upon written application to the department concerned made by or on behalf of such dependent or dependents in any case in which the Secretary of the department concerned finds that it is impracticable for such enlisted man to request the payment of such allowance. The payment of a monthly family allowance to any Class B dependent or dependents of any
such enlisted man shall be terminated upon the receipt by the department concerned of a written request by such enlisted man that such allowance be terminated.

Sec. 105. (a) The amount of the Government's contribution to the family allowance payable to the dependent or dependents of any such enlisted man shall be the aggregate of the amount of the Government's contribution to the Class A dependent or dependents of such enlisted man and the amount of the Government's contribution to the Class B dependent or dependents of such enlisted man.

(b) The amount of the Government's contribution to the Class A dependent or dependents of such enlisted man shall be at a monthly rate of—

1. $28, if such enlisted man has a wife but no child;
2. $40, if such enlisted man has a wife and one child, and an additional $10 for each additional child;
3. $20, if such enlisted man has no wife but has one child;
4. $30, if such enlisted man has no wife but has two children, and an additional $10 for each additional child; and
5. $20, in addition to the amounts, if any, payable under classes (1), (2), (3), or (4) of this subsection, if such enlisted man has a former wife divorced.

(c) The amount of the Government's contribution to the Class B dependent or dependents of any such enlisted man shall be at a monthly rate of—

1. $15, if such enlisted man has only one parent who is a Class B dependent, and an additional $5 for each grandchild, brother, or sister which such enlisted man has who is a Class B dependent, but not more than $50 in the aggregate;
2. $25, if such enlisted man has two parents who are Class B dependents, and an additional $5 for each grandchild, brother, or sister which such enlisted man has who is a Class B dependent, but not more $50 in the aggregate; and
3. $5, if such enlisted man has no parent who is a Class B dependent, for each grandchild, brother, or sister which such enlisted man has who is a Class B dependent, but not more than $50 in the aggregate.

In any case in which the amount of the Government's contribution to the Class B dependents of any enlisted man would be greater than $50, if there were no limitation upon the aggregate amount of the Government's contribution to such dependents, the amount contributed by the Government to each such dependent shall be reduced in the same proportion as the aggregate amount of the Government's contribution to all such dependents is reduced.

Sec. 106. (a) For any month for which a monthly family allowance is paid under this title to the dependent or dependents of any such enlisted man the monthly pay of such enlisted man shall be reduced by, or charged with, the amount of $22, and shall be reduced by, or charged with, an additional amount of $5 if the dependents, to whom such allowance is payable include both Class A and Class B dependents. The amount by which the pay of any such enlisted man is so reduced or with which it is so charged shall constitute part of the monthly family allowance payable to his dependent or dependents.

(b) In any case in which the family allowance is payable to more than one dependent of any such enlisted man, the amount by which the pay of such enlisted man is reduced or with which it is charged shall be apportioned among and paid for the benefit of such dependents in the following proportions:

1. If such dependents are all Class A dependents or are all Class B dependents, such amount shall be apportioned among such dependents in the same proportion as

dependents in the same ratio in which they share the total
Government contribution payable to them under section 105.

(2) If one or more of such dependents are Class A dependents
and one or more of such dependents are Class B dependents, §23
of such amount shall be apportioned among such Class A depend-
ets in the same ratio in which they share the total Government
contribution payable to such Class A dependents under section 105
and §5 of such amount shall be apportioned among such Class B
dependents in the same ratio in which they share the total Gov-
ernment contribution payable to such Class B dependents under
section 105.

(c) Notwithstanding any other provision of this title, in any case in
which a family allowance is granted under this title to a wife or a
child living separate and apart from the enlisted man under a court
order or a written agreement, or to a former wife divorced, the amount
of the family allowance payable to such wife, child, or former wife
divorced shall not exceed the amount fixed in the court order or
decree or in the written agreement as the amount to be paid to such
wife, child, or former wife divorced. In any case in which the appli-
cation of the provisions of the preceding sentence results in a reduction
in a family allowance which would otherwise be payable under this
title, the amount by which the pay of the enlisted man is reduced or
with which it is charged and the amount of the Government contri-
bution to such family allowance may each be reduced in accordance
with such regulations as may be prescribed by the Secretary of the
department concerned.

Sec. 107. Any monthly family allowance provided for by this title
shall be paid for the period beginning with the day on which applica-
tion therefor is filed or the day on which the dependent or dependents
first become entitled thereto under section 101, whichever is later, and
ending with the day on which the disbursing officer paying the allow-
ance receives notice of a change in status of the enlisted man concerned
which terminated the right of his dependent or dependents to receive
such allowance or notice of the discharge from or death in the service
of such enlisted man: Provided, That in the case of any dependent
of an enlisted man in active service on the date of enactment of this
Act, if application is filed for a monthly family allowance within six
months after such date of enactment or within such longer period as
may be prescribed in special cases by the Secretary of the department
concerned, the period for which such family allowance shall be paid
shall begin with the date on which such dependent first becomes
entitled thereto under section 101: Provided further, That the Secre-
tary of War and the Secretary of the Navy may, by regulations
prescribed by them jointly, fix the dates of commencement and term-
nation of any such family allowance on any dates not more than one
month before or one month after the dates above prescribed. Such
regulations shall in no event provide for the payment of such all allo-
ces for any period prior to June 1, 1942, or for any period when the
United States is not engaged in a war declared by Congress and
which is more than six months later than the date of termination of
any such war. Any allowances which accrue under this title for the
period preceding November 1, 1942, shall not be actually paid until
after November 1, 1942.

Sec. 108. In any case in which any allotment from the pay of an
enlisted man is already in effect at the time a monthly family allow-
ance becomes payable under this title to a dependent or dependents of
such enlisted man, such allotment may be continued, modified, or
discontinued in accordance with such regulations as may be prescribed
by the head of the department concerned.
Designation of payee.

Any family allowance to which any dependent or dependents of any enlisted man is entitled under the provisions of this title shall be paid on behalf of such dependent or dependents to any person who may be designated by such enlisted man unless the Secretary of the department concerned determines that the person so designated is not an appropriate payee. In any case in which the Secretary of the department concerned determines that the person so designated is not an appropriate payee or in any case in which the enlisted man has not designated a payee, such allowance shall be paid on behalf of such dependent or dependents to such person as may be designated in regulations prescribed by the Secretary of the department concerned.

Enlisted man. When so deemed.

Anct, pp. 143, 369.

Designated law not modified.

Administration.

Regulations.

Determination of facts; finality.

Reconsideration for good cause.

Waiver of recovery of erroneous payments.

Relief of disbursing officers.

(a) Any family allowance granted under the provisions of this title to the dependent or dependents of any enlisted man shall continue to be paid irrespective of the pay accruing to such enlisted man.

(b) In case of the desertion or imprisonment of any enlisted man to the dependent or dependents of whom a family allowance has been granted under the provisions of this title, the family allowance thereafter payable to such dependent or dependents and the reduction of or charge to pay of such enlisted man shall be determined in accordance with such regulations as may be prescribed by the Secretary of the department concerned.

(c) In any case in which an enlisted man is entitled to receive or to have credited to his account pay and allowances for any period under the Act of March 7, 1942 (Public Law 490, Seventy-seventh Congress), such enlisted man shall be deemed to be an enlisted man during such period for the purposes of this title.

(d) Nothing contained in this Act shall be construed to modify the Act approved March 7, 1942 (Public Law 490, Seventy-seventh Congress).

This title shall be administered by the Secretary of War in its application to enlisted men of the Army of the United States and the dependents of such enlisted men and shall be administered by the Secretary of the Navy in its application to enlisted men of the United States Navy, the Marine Corps, and the Coast Guard, and the dependents of such enlisted men. Said Secretaries are authorized to prescribe jointly or severally such regulations as they may deem necessary to enable them to carry out the provisions of this title and to delegate to such officers or employees of their respective departments as they may designate any of their functions under this title.

The determination of all facts, including the fact of dependency, which it shall be necessary to determine in the administration of this title shall be made by the Secretary of the department concerned and such determination shall be final and conclusive for all purposes and shall not be subject to review in any court or by any accounting officer of the Government. The Secretary of the department concerned may at any time on the basis of new evidence or for other good cause reconsider or modify any such determination, and may waive the recovery of any money erroneously paid under this title whenever he finds that such recovery would be against equity and good conscience. The General Accounting Office shall not refuse to allow credit in the accounts of any disbursing officer for any erroneous payment or overpayment made by him in carrying out the provisions of this title unless such erroneous payment or overpayment was made by him as the result of his gross negligence or with the intent to defraud the United States. No recovery shall be made from any officer authorizing any erroneous payment or overpayment under this title unless such payment was
authorized by him as the result of his gross negligence or with the intent to defraud the United States.

SEC. 113. Any appropriations heretofore or hereafter made to the department concerned for the pay of enlisted men shall be available for the payment of the family allowances payable under the provisions of this title.

SEC. 114. The Director of the Selective Service System is authorized and directed to cooperate with the Secretary of War and the Secretary of the Navy by providing them with such information in the possession of, or available to, the Selective Service System as may be necessary to enable them to efficiently administer the provisions of this title.

SEC. 115. The monthly family allowances payable under the provisions of this title shall not be assignable; shall not be subject to the claims of creditors of any person to whom or on behalf of whom they are paid; and shall not be liable to attachment, levy, or seizure by or under any legal or equitable process whatever.

SEC. 116. Whoever shall obtain or receive any money, check, or family allowance under this title, without being entitled thereto and with intent to defraud, shall be punished by a fine of not more than $2,000, or by imprisonment for not more than one year, or both.

SEC. 117. Whoever in any claim for family allowance or in any document required by this title or by regulation made under this title makes any statement of a material fact knowing it to be false, shall be guilty of perjury and shall be punished by a fine of not more than $5,000, or by imprisonment for not more than two years, or both.

SEC. 118. Any person who has been entitled to payment of a family allowance under this title and whose entitlement to payment of such allowance has ceased shall, if he thereafter accepts payment of such allowance with the intent to defraud, be punished by a fine of not more than $2,000, or by imprisonment for not more than one year, or both.

SEC. 119. No part of any amount paid pursuant to the provisions of this title shall be paid or delivered to or received by any agent or attorney on account of services rendered in connection with any family allowance payable under this title, and the same shall be unlawful, any contract to the contrary notwithstanding. Any person violating this section shall be deemed guilty of a misdemeanor and upon conviction thereof shall be fined in any sum not less than $100 nor more than $1,000.

SEC. 120. As used in this title—

(a) The term "wife" means a lawful wife.

(b) The term "former wife divorced" means a former wife divorced who has not remarried and to whom alimony has been decreed and is still payable.

(c) The term "child" includes—

1) a legitimate child;
2) a child legally adopted;
3) a stepchild, if a member of the man's household, including a stepchild who continues as a member of the man's household after death of the mother or termination of the marriage; and
4) an illegitimate child, but only if the man has been judicially ordered or decreed to contribute to such child's support; has been judicially decreed to be the putative father of such child; or, has acknowledged under oath in writing, that he is the father of such child.

(d) The term "grandchild" means a child as above defined of a child as above defined, and is limited to persons to whom the
enlisted man has stood in loco parentis for a period of not less than one year prior to his enlistment or induction.

(e) The term "parent" includes father and mother, grandfather and grandmother, stepfather and stepmother, father and mother through adoption, either of the person in the service or of the spouse, and persons who, for a period of not less than one year prior to the man's enlistment or induction, stood in loco parentis to the man concerned: Provided, That not more than two within those named therein may be designated to receive an allowance, and in the absence of a designation by the enlisted man preference shall be given to the parent, or parents not exceeding two, who actually exercised parental relationship at the time of or most nearly prior to the date of the enlisted man's entrance into active service: Provided further, That if such parent or parents be not dependent or waive an allowance, preference may be extended to others within the class who at a more remote time actually supported the enlisted man prior to entrance into service.

(f) The terms "brother" and "sister" include brothers and sisters of the half blood as well as those of the whole blood, step-brothers and stepsisters, and brothers and sisters through adoption.

(g) The terms "child", "grandchild", "brother", and "sister" are limited to unmarried persons either (1) under eighteen years of age, or (2) of any age, if incapable of self-support by reason of mental or physical defect.

(h) The terms "pay" and "base pay" means base pay and longevity pay only.

(i) The terms "man" and "enlisted man" mean any enlisted individual of the fourth, fifth, sixth, or seventh grade in any of the services mentioned in section 101 of this Act, but does not include any member of the Limited Service Marine Corps Reserve, the Philippine Army, the Philippine Scouts, the insular force of the Navy, the Samoan native guard or band of the Navy, or the Samoan reserve force of the Marine Corps.

(j) The term "department concerned" means the War Department or the Navy Department, whichever may be the appropriate one in the particular case.

**TITLE II**

Sec. 201. (a) Paragraph (1) of section 5 (e) of the Selective Training and Service Act of 1940, as amended, is amended to read as follows:

"(1) The President is authorized, under such rules and regulations as he may prescribe, to provide for the deferment from training and service under this Act in the land and naval forces of the United States of any or all categories of those men whose employment in industry, agriculture, or other occupations or employment, or whose activity in other endeavors, is found in accordance with section 10 (a) (2) to be necessary to the maintenance of the national health, safety, or interest. The President is also authorized, under such rules and regulations as he may prescribe, to provide for the deferment from training and service under this Act in the land and naval forces of the United States (1) of any or all categories of those men in a status with respect to persons dependent upon them for support which renders their deferment advisable, and (2) of any or all categories of those men found to be physically, mentally, or morally deficient or defective. For the purpose of determining whether or not the deferment of men is advisable because of their status with respect to persons dependent upon them for support, any payments of allowances..."
which are payable by the United States to the dependents of persons serving in the land or naval forces of the United States shall be taken into consideration but the fact that such payments of allowances are payable shall not be deemed conclusively to remove the grounds for deferment when the dependency is based upon financial considerations and shall not be deemed to remove the grounds for deferment when the dependency is based upon other than financial considerations and cannot be eliminated by financial assistance to the dependents. The President is also authorized, under such rules and regulations as he may prescribe, to provide for the deferment from training and service under this Act in the land and naval forces of the United States of any or all categories of those men who have wives or children, or wives and children, with whom they maintain a bona fide family relationship in their homes. No deferment from such training and service shall be made in the case of any individual except upon the basis of the status of such individual, and no such deferment shall be made of individuals by occupational groups or of groups of individuals in any plant or institution. Rules and regulations issued pursuant to this subsection shall include provisions requiring that there be posted in a conspicuous place at the office of each local board a list setting forth the names and classifications of those men who have been classified by such local board."

(b) Section 15 of such Act, as amended, is amended by striking out subsection (c) thereof.

Approved, June 23, 1942.

[CHAPTER 444]

AN ACT

Making additional appropriations for the Navy Department and the naval service for the fiscal years ending June 30, 1941, 1942, and 1943, and for other purposes.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the following sums are appropriated, out of any money in the Treasury not otherwise appropriated, for the Navy Department and the naval service for the fiscal years ending June 30, 1941, 1942, and 1943, and for other purposes, namely:

For additional amounts for appropriations for the Navy Department and the naval service, fiscal years 1941, 1942, and 1943, to be supplemental to the appropriations and funds in the respective Naval Appropriation Acts for such fiscal years, including the objects and subject to the limitations and conditions specified under the respective heads and under the head "General provisions" contained in such Acts, except as otherwise provided herein, as follows:

NAVAL ESTABLISHMENT

OFFICE OF THE SECRETARY

Miscellaneous expenses, Navy, 1942: For the temporary employment of persons or organizations by contract or otherwise without regard to section 3709 of the Revised Statutes, or the classification laws, or section 5 of the Act of April 6, 1914 (38 Stat. 335), $75,000, of which amount $65,000 shall be available for the payment of obligations incurred since January 28, 1942.

BUREAU OF NAVAL PERSONNEL

Training, education, and welfare, Navy, 1943: Naval training stations: For maintenance, operation, and other necessary expenses, including services of employees assigned to group IV (b) and those...
performing similar services carried under native and alien schedules in the Schedule of Wages for Civil Employees in the Field Service of the Navy Department, repairs, improvements, and care of grounds of the naval training stations which follow:
At Lake Pend Oreille, Idaho, $1,575,000;
At Lake Seneca, New York, $825,000;
Port Deposit, Maryland, $1,640,000, of which $40,000 shall be immediately available;
Welfare and recreation, Navy: For an additional amount for "Welfare and recreation, Navy", including the objects specified under this head in the Naval Appropriation Act, 1943, and the necessary hire and use of buildings and grounds, $2,600,000, of which $400,000 shall be immediately available;
In all, training, education, and welfare, Navy, $6,640,000.

BUREAU OF SHIPS
Defense installations on merchant vessels, $15,000,000, to remain available until expended.

BUREAU OF SUPPLIES AND ACCOUNTS
Pay, subsistence, and transportation, Navy, 1942:
Pay of naval personnel, $17,021,944;
Subsistence of naval personnel, $1,848,292;
Naval Reserve personnel on active duty, $34,324,504;
In all, $118,194,740.
The funds appropriated under this head for the fiscal years 1942 and 1943 shall be available for losses in the accounts of Navy, Marine Corps, and Coast Guard officers certified under the Act of June 11, 1919 (31 U. S. C. 105), and for payments in settlement of claims under Public, 393, approved January 2, 1942.
Maintenance, Bureau of Supplies and Accounts:
Fiscal year 1941, $650,000;
Fiscal year 1942, $13,000,000;
Clothing and small stores fund, $32,760,000;
Naval supply account fund, $200,000,000;
Fuel and transportation, Navy, 1942, $10,000,000.

BUREAU OF MEDICINE AND SURGERY
Medical Department, Navy, 1943, $21,800,000.

BUREAU OF AERONAUTICS
Aviation, Navy, 1942: The contract authorization under this head for the fiscal year 1942 is hereby increased from $650,000,000 to $800,000,000, of which total not to exceed $210,000,000 is and shall be available for plant facilities in public or private plants, and the unobligated portion of said total contract authorization as of June 30, 1942, is hereby made available until June 30, 1943.

MARINE CORPS
Pay, Marine Corps
Pay of officers, active list, 1942, $240,000;
Pay of enlisted men, active list, 1942, $1,935,000;
In all, to be accounted for as one fund, $2,175,000.
General Expenses, Marine Corps

Clothing, 1943, $32,000,000;
Military supplies and equipment, 1943, $101,000,000;
In all, to be accounted for as one fund, $133,000,000.

INCREASE AND REPLACEMENT OF NAVAL VESSELS

In addition to the objects specified under the heads “Construction and machinery” and “Armor, armament, and ammunition” in the Naval Appropriation Act, 1943, said appropriations shall be immediately available for the construction of 200,000 tons of combatant ships, as authorized by Public, 551, approved May 13, 1942.

In addition to the objects specified under the heads “Construction and machinery” and “Armor, armament, and ammunition” in the Naval Appropriation Act, 1943, such appropriations shall be immediately available for the acquisition, conversion, or construction of not to exceed 1,000,000 additional tons of auxiliary vessels, subject to authorization thereof by other law.

COAST GUARD (NAVY)

For additional amounts for appropriations for the Coast Guard, fiscal year 1942, including the objects specified under the respective heads in the Treasury and Post Office Departments Appropriation Act, 1942, as follows:

Pay and allowances, Coast Guard (Navy), $1,190,000: Provided, That existing limitations with respect to the detail of personnel to officers’ quarters and messes ashore shall not apply to the Coast Guard Academy, the Coast Guard Yard, the New London Base, Coast Guard and merchant marine officers’ training stations, and in addition, not to exceed ninety-five in number at such stations as shall be designated by the Commandant of the Coast Guard with the approval of the Secretary of the Navy;

General expenses, Coast Guard (Navy), $4,110,000: Provided, That existing limitations with respect to the furnishing of equipment for officers’ messes ashore shall not apply to the Coast Guard Academy, the Coast Guard Yard, Coast Guard bases, and Coast Guard and merchant marine officers’ training stations;

Construction of vessels and shore facilities, Coast Guard (Navy), $45,180,000.

Maritime training fund, 1943: For all expenses necessary for the training of personnel for the merchant marine, including personal services in the District of Columbia and elsewhere, printing and binding, and the purchase, exchange, maintenance, and repair of motor-propelled passenger-carrying vehicles of the station-wagon, carry-all, and bus types, $48,000,000.

The Secretary of the Navy is hereby authorized to prescribe per diem rates of allowance for officers of the Coast Guard as authorized for officers of the Navy and Marine Corps.

NAVAL EMERGENCY FUND

The appropriation under this heading contained in Public Law 528, approved April 28, 1942, shall be available for the payments authorized in Public Law 490, approved March 7, 1942, on account of civil employees of the naval establishment missing, missing in action, interned in a neutral country, or captured by an enemy.
GENERAL PROVISIONS

Not to exceed the indicated amounts of the appropriations contained in the Naval Appropriation Act, 1942, are hereby continued available until June 30, 1943, as follows:

- Maintenance, Bureau of Ships, $350,000,000;
- Ordnance and ordnance stores, $334,700,000;
- Aviation, Navy, $1,068,000,000;
- General expenses, Coast Guard, $2,920,500;
- Maritime training fund, Coast Guard (for the purchase of training ships for merchant marine personnel), $5,000,000.

The Secretary of the Navy is authorized to employ two additional employees at salaries per annum in excess of $5,000, but not in excess of the appropriate rates established in accordance with the Classification Act of 1923, as amended.

Naval appropriations for the fiscal year 1943 shall be available for the purchase of outfits for messes temporarily set up on shore in bachelor officers' quarters.

Appropriations in this Act for the fiscal years 1942 and 1943 shall constitute and may be cited as "Title VIII, Naval Appropriation Act, 1942", and "Title II, Naval Appropriation Act, 1943", respectively.

Sec. 2. This Act may be cited as the "Seventh Supplemental National Defense Appropriation Act, 1942".

Approved, June 23, 1942.

[CHAPTER 447]

AN ACT

To prevent the making of photographs and sketches of military or naval reservations, naval vessels, and other naval and military properties, and for other purposes.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That whoever, except in performance of duty or employment in connection with the national defense, shall knowingly and willfully make any sketch, photograph, photographic negative, blueprint, plan, map, model, copy, or other representation of any navy yard, naval station, or of any military post, fort, camp, station, arsenal, airfield, or other military or naval reservation, or place used for national-defense purposes by the War or Navy Departments, or of any vessel, aircraft, installation, equipment, or other property whatsoever, located within any such post, fort, camp, arsenal, airfield, yard, station, reservation or place, or in the waters adjacent thereto, or in any defensive sea area established in accordance with law; or whoever, except in performance of duty or employment in connection with the national defense, shall knowingly and willfully make any sketch, photograph, photographic negative, blueprint, plan, map, model, copy, or other representation of any vessel, aircraft, installation, equipment, or other property relating to the national defense being manufactured or under construction or repair for or awaiting delivery to the War or Navy Departments or the government of any country whose defense the President deems vital to the defense of the United States under any contract or agreement with the United States or such country or otherwise on behalf of the United States or such country, located at the factory, plant, yard, storehouse, or other place of business of any contractor, subcontractor, or other person, or in the waters adjacent to any such place, shall be punished as provided herein.
Sec. 2. Notwithstanding the provisions of section 1, the Secretary of War or the Secretary of the Navy is authorized, under such regulations as he may prescribe, to permit photographs, sketches, or other representations to be made when, in his opinion, the interests of national defense will not be adversely affected thereby.

Sec. 3. Any person found guilty of a violation of this Act shall, upon conviction, be punished by a fine of not more than $1,000 or by imprisonment for not more than one year, or by both such fine and imprisonment.

Sec. 4. The provisions of this Act shall apply in the Philippine Islands as well as in all other places within the territory or jurisdiction of the United States.

Sec. 5. This Act shall be effective only for the duration of the present war as determined by proclamation of the President.

Approved, June 25, 1942.

[CHAPTER 448]  
AN ACT

To amend the Act entitled "An Act to provide additional pay for personnel of the United States Navy assigned to duty on submarines and to diving duty", to include additional pay for diving in depths of less than ninety feet under certain conditions, and for other purposes.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the Act entitled "An Act to provide additional pay for personnel of the United States Navy assigned to duty on submarines and to diving duty", approved April 9, 1928 (45 Stat. 412), as amended (49 Stat. 1091; 34 U. S. C., 886), be, and the same is hereby, further amended by striking out in line 20 thereof the words "as now provided by law" and inserting in lieu thereof the words "as now or hereafter provided by law"; and by striking out the proviso therein and inserting in lieu thereof a proviso to read as follows: "Provided, That officers and enlisted men employed as divers in actual salvage or repair operations in depths of over ninety feet, or in depths of less than ninety feet when the officer in charge of the salvage or repair operation shall find in accordance with instructions prescribed by the Secretary of the Navy that extraordinary hazardous conditions exist, shall, in addition to the foregoing, receive the sum of $5 per hour for each hour or fraction thereof so employed."

Approved, June 27, 1942.

[CHAPTER 449]  
AN ACT

To extend for two additional years the reduced rates of interest on Federal land bank and Land Bank Commissioner loans.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That (a) the first sentence of paragraph Twelfth of section 12 of the Federal Farm Loan Act, as amended (relating to the 31/2-per-centum-interest rate on Federal land bank loans), is amended by striking out "occurring within a period of seven years commencing July 1, 1935" and inserting in lieu thereof "occurring within a period of nine years commencing July 1, 1935".

(b) Said paragraph Twelfth, as amended, is further amended by inserting immediately following the second sentence of said paragraph the following: "The foregoing provisions shall also apply to..."
interest on so-called purchase-money mortgages and on real estate sales contracts taken by the Federal land banks which is payable on installment dates occurring after June 30, 1942, except that in the case of such mortgages and contracts the rate of interest shall be one-half of 1 per centum per annum in excess of the rate paid by borrowers on mortgage loans made through national farm loan associations.  

(c) The fourth sentence of said paragraph Twelfth (relating to the 1942 time limit on payments made by the United States to land banks on account of such interest reduction), is amended to read as follows: "No payments shall be made to a bank with respect to any period after June 30, 1944."  

Sec. 2. The last paragraph of section 32 of the Emergency Farm Mortgage Act of 1933, as amended (relating to reduction in the interest rate on loans by the Land Bank Commissioner), is amended to read as follows: "Notwithstanding the foregoing provisions of this section, the rate of interest on loans made under this section shall not exceed 4 per centum per annum for all interest payable on installment dates occurring on or after July 22, 1937, and prior to July 1, 1940, and shall not exceed 3½ per centum per annum for all interest payable on installment dates occurring on or after July 1, 1940, and prior to July 1, 1944. Notwithstanding the interest rate provided for in so-called purchase-money mortgages and real estate sales contracts taken by the Federal Farm Mortgage Corporation, the rate of interest payable on such mortgages and contracts shall not exceed 4 per centum per annum for all interest payable on installment dates occurring on and after July 1, 1942, and prior to July 1, 1944."  

Approved, June 27, 1942.

[CHAPTER 450]  

AN ACT  

Making appropriations for the Executive Office and sundry independent executive bureaus, boards, commissions, and offices, for the fiscal year ending June 30, 1943, and for other purposes.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the following sums are appropriated, out of any money in the Treasury not otherwise appropriated, for the Executive Office and sundry independent executive bureaus, boards, commissions, and offices, for the fiscal year ending June 30, 1943, namely:

EXECUTIVE OFFICE OF THE PRESIDENT  

COMPENSATION OF THE PRESIDENT AND VICE PRESIDENT

For compensation of the President of the United States, $75,000.  
For compensation of the Vice President of the United States, $15,000.

THE WHITE HOUSE OFFICE

Salaries: For personal services in the office of the President, including the Secretary to the President, two additional secretaries to the President and six administrative assistants to the President at $10,000 each; $226,320: Provided, That employees of the executive departments and other establishments of the executive branch of the Government may be detailed from time to time to the office of the President of the United States for such temporary assistance as may be deemed necessary.

Contingent expenses: For contingent expenses of The White House Office, including stationery, record books, telegrams, telephones,
books for library, furniture and carpets for offices, automobiles, expenses of garage, including labor, special services, and miscellaneous items to be expended in the discretion of the President, $50,000.

For printing and binding, $2,700.

Traveling expenses: For traveling and official entertainment expenses of the President of the United States, to be expended in his discretion and accounted for on his certificate solely, $30,000.

Total, The White House Office proper, $308,910.

EXECUTIVE MANSION AND GROUNDS

For the care, maintenance, repair and alteration, refurnishing, improvement, heating and lighting, including electric power and fixtures of the Executive Mansion, the Executive Mansion greenhouses, including reconstruction, and the Executive Mansion grounds, and traveling expenses, to be expended as the President may determine, notwithstanding the provisions of any other Act, $145,570.

BUREAU OF THE BUDGET

Salaries and expenses: For every expenditure requisite for and incident to the work of the Bureau of the Budget, including personal services in the District of Columbia and elsewhere, contract stenographic reporting services, traveling expenses, including expenses of attendance at meetings when necessary in furthering the work of the Bureau of the Budget, streetcar fares, lawbooks, books of reference, periodicals, and newspapers, purchase, including exchange of one, and maintenance, repair, and operation of three passenger-carrying automobiles for official use, and not to exceed $25,000 for temporary employment of persons or organizations by contract or otherwise without regard to section 3709 of the Revised Statutes, or the Classification Act of 1923, as amended, $1,450,000.

For printing and binding, $52,000.

National defense activities: For all necessary expenses of the Bureau of the Budget in the performance of activities relating to the national defense, including all the objects for which the appropriation “Salaries and expenses, Bureau of the Budget” is available, and including the temporary employment (not exceeding $175,000) of persons or organizations by contract or otherwise, without regard to section 3709 of the Revised Statutes and the Classification Act of 1923, as amended; the employment of persons, including State, county, or municipal officers and employees, with or without compensation; and the payment of actual transportation expenses and not to exceed $10 per diem in lieu of subsistence and other expenses of persons serving; while away from their homes without other compensation from the United States, in an advisory capacity to the Bureau, $480,000.

NATIONAL RESOURCES PLANNING BOARD

Salaries and expenses: For every expenditure requisite for and incident to the work of the National Resources Planning Board, to perform the functions transferred to said Board on July 1, 1939, including personal services in the District of Columbia and elsewhere; contract stenographic reporting services; purchase of books of reference and periodicals; expenses of attendance at meetings concerned with development, conservation, and use of the resources of the Nation; traveling expenses not to exceed $50,000; payment of actual transportation expenses and not to exceed $10 per diem in lieu of subsistence and other expenses of persons serving, while away from

Care, repair, etc.

Temporary employment.
42 Stat. 1488.
5 U. S. C. §§ 661-674;
Post, p. 765.

Temporary employment.
42 Stat. 1488.
5 U. S. C. §§ 661-674;
Post, p. 765.

Persons in advisory capacity, expenses.
their homes without other compensation from the United States, in an advisory capacity to the Board; purchase of office equipment and supplies, without regard to section 3709 of the Revised Statutes when the amount involved in any case does not exceed $50, and not to exceed $50,000 for temporary employment of persons or organizations by contract or otherwise without regard to said section 3709, or classification laws, $334,422: Provided, That no part of the funds appropriated under this item shall be used for the performance of any functions or duties other than the functions heretofore authorized by law to be performed by the Federal Employment Stabilization Board.

For printing and binding, $40,000.

National defense activities: For expenses necessary for the planning activities of the National Resources Planning Board in the interest of national defense, including personal services in the District of Columbia and elsewhere; contract stenographic reporting services; purchase of books of reference and periodicals; expenses of attendance at meetings concerned with development, conservation, and use of the resources of the Nation; traveling expenses; transfer of household goods and effects as provided by the Act of October 10, 1940, and regulations promulgated thereunder; purchase of office equipment and supplies without regard to section 3709 of the Revised Statutes when the amount involved in any case does not exceed $50, and not to exceed $50,000 for temporary employment of persons or organizations by contract or otherwise without regard to said section 3709, or classification laws, $200,000, of which not to exceed $20,000 shall be available for printing and binding.

OFFICE OF GOVERNMENT REPORTS

Salaries and expenses: For expenses necessary to enable the Office of Government Reports to perform the functions prescribed by the Act entitled "An Act authorizing expenditures for the Office of Government Reports in the Executive Office of the President," approved June 9, 1941, including personal services in the District of Columbia and elsewhere; contract stenographic reporting service; lawbooks, books of reference, directories, periodicals; newspapers and press clippings; and operation and maintenance of passenger-carrying automobiles, $1,075,000: Provided, That no part of this appropriation shall be used for the payment of compensation to any State director hereafter appointed unless such person is appointed by the President, by and with the advice and consent of the Senate.

For printing and binding, $18,730.

The appropriations herein made for the Office of Government Reports shall not be supplemented by funds from any source aggregating in excess of $600,000 during the fiscal year ending June 30, 1943.

Total, Executive Office of the President, $4,394,632.

EMERGENCY FUNDS APPROPRIATED TO THE PRESIDENT

EMERGENCY FUND FOR THE PRESIDENT

For the payment of obligations incurred under the contract authorization of $25,000,000 under this head in the Independent Offices
Appropriation Act, 1942, $25,000,000: Provided, That the unobligated portion of the said contract authorization is hereby continued in effect until June 30, 1943, and the unobligated balance of the appropriation under this head for the fiscal year 1942 is hereby continued available until June 30, 1943, including all the conditions and provisions applicable thereto, except that the date specified for the submission of the report to Congress is hereby extended to January 10, 1944.

INDEPENDENT ESTABLISHMENTS

AMERICAN BATTLE MONUMENTS COMMISSION

For all expenses necessary for the work of the American Battle Monuments Commission authorized by the Act of March 4, 1923 (36 U. S. C. 121-138), and by Executive Order Numbered 6614 of February 26, 1934, including the acquisition of land or interest in land in foreign countries for carrying out the purposes of said Act and Executive order without submission to the Attorney General of the United States under the provisions of section 355 of the Revised Statutes (34 U. S. C. 520; 40 U. S. C. 255); employment of personal services in the District of Columbia and elsewhere; including not to exceed $5,000 for allowances for living quarters, including heat, fuel, and light, as authorized by the Act approved June 26, 1930 (5 U. S. C. 118a); purchase and repair of uniforms for caretakers of national cemeteries and monuments in Europe at a cost not exceeding $500; travel expenses; rent of office and garage space in foreign countries which may be paid for in advance; the maintenance, repair, and operation of motor-propelled passenger-carrying vehicles which may be furnished to the Commission by other departments of the Government or acquired by purchase; printing, binding, engraving, lithographing, photographing, and typewriting, including the publication of information concerning the American activities, battlefields, memorials, and cemeteries in Europe; transfer of household goods and effects as provided by the Act of October 10, 1940, and regulations promulgated thereunder; and, when ordered or approved by the Commission, expenses of travel of dependents of employees when transferred from one official station to another, and the temporary transfer of employees by the Commission between places in foreign countries, or between foreign countries and the United States, including transfers incident thereto, or, in the case of new appointments, transfer from place of appointment, may, if ordered or approved by the Commission, be regarded as a transfer from one official station to another for permanent duty for the purpose of authorizing the payment of travel of dependents and for the purposes of said Act of October 10, 1940, and regulations promulgated thereunder; and the purchase of maps, textbooks, newspapers and periodicals; $50,000: Provided, That notwithstanding the requirements of existing laws or regulations, and under such terms and conditions as the Commission may in its discretion deem necessary and proper, the Commission may contract for work, supplies, materials, and equipment in Europe and engage, by contract or otherwise, the services of architects, firms of architects, and other technical and professional personnel: Provided further, That when traveling on business of the Commission, officers of the Army serving as members or as secretary of the Commission may be reimbursed for expenses as provided for civilian members of the Commission: And provided further, That the Commission may delegate to its chairman, secretary, or officials in charge of either its Washington or Paris offices, under such terms and conditions as it may prescribe, such of its authority as it may deem necessary and proper.
BITUMINOUS COAL CONSUMERS' COUNSEL

Salaries and expenses: For all necessary expenses of the Office of the Bituminous Coal Consumers' Counsel established by the Act of April 11, 1941 (55 Stat. 134), including witness fees and mileage for witnesses appearing in behalf of the Office before the Bituminous Coal Division and including witnesses before the Interstate Commerce Commission, personal services in the District of Columbia, traveling expenses, including not to exceed $2,500 for expenses of attendance at meetings at which matters of importance to the work of the Office are to be discussed, printing and binding, contract stenographic reporting services, and not to exceed $1,000 for newspapers, books, and periodicals, $172,530.

BOARD OF TAX APPEALS

Salaries and expenses: For necessary expenses of the Board of Tax Appeals as authorized by chapter 5 of the Internal Revenue Code, including personal services and contract stenographic reporting services, traveling expenses, carfare, stationery, purchase and exchange of typewriters, lawbooks and books of reference, and periodicals, $550,037.

For all printing and binding for the Board of Tax Appeals, $32,000.

Total, Board of Tax Appeals, $582,037.

CIVIL SERVICE COMMISSION

Salaries and expenses: For salaries and other necessary expenses of the Civil Service Commission, including personal services in the District of Columbia and personal services required for examination of Presidential postmasters, and including not to exceed $7,500 for employment of expert examiners not in the Federal service on special subjects for which examiners within the service are not available; medical examinations; not to exceed $130,356 for traveling expenses, including those of examiners acting under the direction of the Commission, and including actual transportation expenses and not to exceed $10 per diem in lieu of subsistence and other expenses of members of the Board of Legal Examiners serving as such while away from their homes, without other compensation from the United States, and expenses of examinations and investigations held in Washington and elsewhere, including not to exceed $5,000 for expenses incident to attendance at meetings of organizations concerned with the work of the Commission, when specifically directed by the Commission; transfer of household goods and effects as provided by the Act of October 10, 1940 (Public, Numbered 839), and regulations promulgated thereunder; furniture and other equipment and repairs thereto; rental of equipment; advertising; laundry service; streetcar fares not to exceed $1,000; purchase and exchange of lawbooks, books of reference, directories, subscriptions to newspapers and periodicals, not to exceed $10,000; not to exceed $100 for payment in advance when authorized by the Commission for library membership in societies whose publications are available to members only or to members at a price lower than to the general public; charts; purchase, exchange, maintenance, and repair of motortrucks, motorcycles, and bicycles; garage rent; and postage stamps to prepay postage on matter addressed to Postal Union countries; special-delivery stamps; $5,500,000, of which not to exceed $100,000 shall be available for reimbursement of the Veterans' Administration for services rendered the Commission in connection with physical examinations of applicants for and the employees in the Federal classified service: Provided, That notwithstanding any provisions of law to the contrary, the Civil Service Commission is

Reimbursement of Veterans' Administration.

Provided.

Actuarial services.
authorized to expend not to exceed $3,000 of this amount for actuarial services pertaining to the civil service, Canal Zone, and Alaska Railroad retirement and disability funds, to be obtained by contract, without obtaining competition, at such rates of compensation as the Commission may determine to be reasonable: Provided further, That no details from any executive department or independent establishment in the District of Columbia or elsewhere to the Commission’s central office in Washington or to any of its district offices shall be made during the fiscal year ending June 30, 1943, but this shall not affect the making of details for service as members of the boards of examiners outside the immediate offices of the district managers: Provided further, That the Civil Service Commission shall have power in case of emergency to transfer or detail any of its employees to or from its office or field force: Provided further, That not to exceed $80,000 of the appropriations in this Act for the Civil Service Commission shall be available for the salaries and expenses (including printing and binding) of the Board of Legal Examiners created in the Civil Service Commission by Executive Order Numbered 8743 of April 23, 1941.

Prevention of pernicious political activities: For necessary expenditures of the Civil Service Commission in performing the duties imposed upon it by the Act of July 19, 1940 (54 Stat. 767), including personal services in the District of Columbia and elsewhere; contract stenographic reporting services; advertising; streetcar fares (not to exceed $100); purchase and exchange of books of reference and periodicals (not to exceed $500); traveling expenses; transfer of household goods and effects as provided by the Act of October 10, 1940 (54 Stat. 1105), and regulations promulgated thereunder; and witness fees and mileage, including fees to deponents and persons taking deposition, at rates paid in the courts of the United States, $50,000.

For all printing and binding for the Civil Service Commission, except as otherwise provided, $182,500.

Salaries and expenses, national defense: For all necessary expenses of the Civil Service Commission in connection with the recruitment and placement of civilian personnel required in connection with emergencies affecting the national security and defense, including personal services in the District of Columbia, traveling expenses not to exceed $412,020; and other items otherwise properly chargeable to appropriations of the Civil Service Commission for salaries and expenses and printing and binding, $7,446,128.

CIVIL-SERVICE RETIREMENT AND DISABILITY FUND

For financing of the liability of the United States, created by the Act entitled “An Act for the retirement of employees in the classified civil service, and for other purposes”, approved May 22, 1920, and Acts amendatory thereof (38 U. S. C. 11), $105,258,000, which amount shall be placed to the credit of the “civil-service retirement and disability fund”.

CANAL ZONE RETIREMENT AND DISABILITY FUND

For financing of the liability of the United States, created by the Act entitled “An Act for the retirement of employees of the Panama Canal and the Panama Railroad Company, on the Isthmus of Panama, who are citizens of the United States”, approved March 2, 1931, and Acts amendatory thereof (48 U. S. C. 1371n), $1,177,000, which amount shall be placed to the credit of the “Canal Zone retirement and disability fund”.

Details from departments, etc., restriction.

Emergency transfers, etc.

Board of Legal Examiners.

6 F. R. 2117.

Prevention of pernicious political activities.


Printing and binding.

National-defense activities.

Post, p. 713.
For financing of the liability of the United States created by the Act entitled "An Act for the retirement of employees of the Alaska Railroad, Territory of Alaska, who are citizens of the United States", approved June 29, 1936 (49 Stat. 2017), $175,000, which amount shall be placed to the credit of the "Alaska Railroad retirement and disability fund".

Total, Civil Service Commission, $119,788,628.

THE ALLEY DWELLING AUTHORITY

For the maintenance and operation of properties under title I of the District of Columbia Alley Dwelling Authority Act, $12,000: Provided, That all receipts derived from sales, leases, or other sources, after July 1, 1942, shall be covered into the Treasury of the United States monthly: Provided further, That any unexpended balance on June 30, 1942, of the "Conversion of Inhabited Alleys Fund", established pursuant to such Act shall also be covered into the Treasury.

FEDERAL COMMUNICATIONS COMMISSION

Salaries and expenses: For seven Commissioners, and for other authorized expenditures of the Federal Communications Commission in performing the duties imposed by the Communications Act of 1934, approved June 19, 1934 (48 Stat. 1064), the Ship Act of 1910, approved June 24, 1910, as amended (46 U. S. C. 481-487), the International Radiotelegraphic Convention (45 Stat., pt. 2, p. 2760), Executive Order Numbered 3513, dated July 9, 1921, as amended under date of June 30, 1934, relating to applications for submarine cable licenses, and the radiotelegraphy provisions of the Convention for Promoting Safety of Life at Sea, ratified by the President of the United States, July 7, 1936, including personal services, traveling expenses not to exceed $52,110, contract stenographic reporting services, rental of quarters, newspapers, periodicals, reference books, lawbooks, special counsel fees, supplies and equipment, including purchase and exchange of instruments, which may be purchased without regard to section 3709 of the Revised Statutes (41 U. S. C. 5) when the aggregate amount involved does not exceed $25; improvement and care of grounds and repairs to buildings, not to exceed $5,000, purchase and exchange (not to exceed fourteen), maintenance, operation, and repair of motor-propelled passenger-carrying vehicles for official use in the field, travel expenses, including not exceeding $1,000 for expenses of attendance at meetings which in the discretion of the Commission are necessary for the efficient discharge of its responsibilities, reimbursement to ships of the United States for charges incurred by such ships in transmitting information in compliance with section 357 of the Communications Act of 1934, as amended, transfer of household goods and effects as provided by the Act of October 10, 1940 (Public, Numbered 839), and regulations promulgated thereunder, $2,000,000, of which amount not to exceed $1,218,260 may be expended for personal services in the District of Columbia, including compensation of employees of the Interdepartment Radio Advisory Committee.

Printing and binding: For all printing and binding for the Federal Communications Commission, $23,600.

Salaries and expenses, national defense: For all expenses, including not to exceed $112,140 for traveling expenses, necessary to enable the Federal Communications Commission, without regard to
section 3709 of the Revised Statutes, to perform its functions related to national defense, including radio monitoring and foreign broadcast analysis, including all of the items of expenditure for which the appropriation “Salaries and expenses, Federal Communications Commission”, is available; including not to exceed thirty-six passenger-carrying automobiles; not to exceed $50,000 for the temporary employment of persons or organizations, by contract or otherwise, without regard to the Classification Act of 1923, as amended, and in the case of language or other experts, without regard to any requirements in this Act with respect to citizenship, where persons qualified to perform such work are not available, and printing and binding, $2,655,159.

Total, Federal Communications Commission, $4,618,759.

FEDERAL LOAN AGENCY

OFFICE OF THE ADMINISTRATOR

Administrative expenses: Of the funds available for administrative expenses to the agencies placed under the supervision of the Federal Loan Administrator by section 402 of Reorganization Plan Numbered I under authority of the Reorganization Act of 1939, $241,575 is hereby made available to the Federal Loan Agency for all the general administrative expenses for the fiscal year 1943, including personal services in the District of Columbia and elsewhere; printing and binding ($4,000); lawbooks, other books of reference and periodicals; purchase (including exchange in part payment) of office equipment and purchase of one passenger-carrying automobile at $1,500 for the use of the Administrator and the rental of garage therefor, and the maintenance, operation, or repair thereof; not to exceed $10,000 for the temporary employment of persons or organizations for special services by contract or otherwise without regard to section 3709 of the Revised Statutes; payment when specifically authorized by the Administrator of actual transportation expenses and not to exceed $10 per diem in lieu of subsistence and other expenses to persons serving while away from their home, without other compensation from the United States, in an advisory capacity to the Agency: Provided, That none of the funds made available by this Act for administrative expenses of the Federal Loan Agency and the agencies under its supervision named herein shall be obligated or expended unless and until an appropriate appropriation account shall have been established therefor pursuant to an appropriation warrant or a covering warrant, and all such expenditures shall be accounted for and audited in accordance with the Budget and Accounting Act, as amended.

ELECTRIC HOME AND FARM AUTHORITY

Salaries and administrative expenses: Not to exceed $200,000 of the funds of the Electric Home and Farm Authority, established as an agency of the Government by Executive Order Numbered 7139 of August 12, 1935, and continued as such agency until January 22, 1947, by the Act of June 10, 1941 (Public Law 108, Seventy-seventh Congress), shall be available for the fiscal year 1943 for all necessary administrative expenses of the Authority, including personal services in the District of Columbia and elsewhere; travel expenses, in accordance with the Standardized Government Travel Regulations and the Act of June 3, 1926, as amended (5 U. S. C. 821–833); not exceeding $3,000 for transfer of household goods and effects as provided by the
Act of October 10, 1940, and regulations promulgated thereunder; printing and binding; lawbooks and books of reference; not to exceed $200 for periodicals, newspapers, and maps; procurement of supplies, equipment, and services; typewriters, adding machines, and other labor-saving devices, including their repair and exchange; and rent in the District of Columbia and elsewhere: Provided, That all necessary expenses not exceeding $200,000 in the aggregate including not exceeding a total equal to $2.50 per year per contract (including legal and special services performed on a contract or fee basis, but not including other personal services) in connection with the acquisition, care, repair, and disposition of any security or collateral now held or acquired on or before June 30, 1943, by the Authority, shall be considered as nonadministrative expenses for the purposes hereof.

Export-Import Bank of Washington, administrative expenses: Not to exceed $200,000 of the funds of the Export-Import Bank of Washington, established as an agency of the Government by Executive Order Numbered 6581 of February 2, 1934, and continued as such agency until January 22, 1947, by the Act approved January 31, 1935, as amended by the Act of September 26, 1940 (Public, Numbered 792), shall be available during the fiscal year 1943 for all administrative expenses of the bank, including personal services in the District of Columbia and elsewhere; travel expenses, in accordance with the Standardized Government Travel Regulations and the Act of June 3, 1926, as amended (5 U. S. C. 821-833); printing and binding; lawbooks and books of reference; not to exceed $500 for periodicals, newspapers, and maps; procurement of supplies, equipment, and services; typewriters, adding machines, and other labor-saving devices, including their repair and exchange; not to exceed $25,000 for the temporary employment of persons or organizations for special services by contract or otherwise, without regard to section 3709 of the Revised Statutes; transfer of household goods and effects, as provided by the Act of October 10, 1940, and regulations promulgated thereunder; rent in the District of Columbia: Provided, That all necessary expenses (including special services performed on a contract or fee basis, but not including other personal services) in connection with the acquisition, operation, maintenance, improvement, or disposition of any real or personal property belonging to the bank or in which it has an interest, including expenses of collections of pledged collateral, shall be considered as nonadministrative expenses for the purposes hereof.

For the administrative expenses of the Federal Home Loan Bank Board, established by the Federal Home Loan Bank Act of July 22, 1932 (47 Stat. 725), including personal services in the District of Columbia and elsewhere; travel expenses, in accordance with the Standardized Government Travel Regulations and the Act of June 3, 1926, as amended (5 U. S. C. 821-833); expenses (not to exceed $2,500) of attendance at meetings concerned with the work of the Board when specifically authorized by the Board; printing and binding; lawbooks, books of reference, and not to exceed $500 for periodicals and newspapers; typewriters, adding machines, and other labor-saving devices, including their repair and exchange; payment, when specifically authorized by the Board, of actual transportation expenses and not to exceed $10 per diem in lieu of subsistence and other expenses of persons serving, while away from their homes,
without other compensation from the United States, in an advisory capacity to the Board; transfer of household goods and effects as provided by the Act of October 10, 1940, and regulations promulgated thereunder; use of the services and facilities of the Home Owners’ Loan Corporation and the Federal Savings and Loan Insurance Corporation; and all other necessary administrative expenses, $1,375,000, payable from assessments upon the Federal home-loan banks and receipts of the Federal Home Loan Bank Board from other sources for the fiscal year 1943 and prior fiscal years: Provided, That all necessary expenses (including services performed on a contract or fee basis, but not including other personal services) in connection with the sale, issuance, and retirement of, or payment of interest on, debentures or bonds, under said Federal Home Loan Bank Act, as amended, shall be considered as nonadministrative expenses for the purposes hereof: Provided further, That except for the limitations in amounts hereinbefore specified, and the restrictions in respect to travel expenses, the administrative expenses and other obligations of the Board shall be incurred, allowed, and paid in accordance with the provisions of said Act of July 22, 1932, as amended (12 U. S. C. 1421–1449); Provided further, That such sum shall be so apportioned and distributed by the Board over the fiscal year 1943, and shall be so administered during such fiscal year, as to (1) constitute the total amount that will be required for such expenses during such fiscal year and (2) prevent expenditures which will necessitate making additional sums available for such expenses during such year; and a failure to comply with the requirements of this proviso shall be deemed to be a violation by each member of the Board, and by any other person responsible for such failure, of section 3679 of the Revised Statutes, as amended (41 U. S. C. 905).

FEDERAL HOUSING ADMINISTRATION

Administrative expenses. Not to exceed $14,621,499 of the various funds of the Federal Housing Administration, as follows, (1) the mutual mortgage insurance fund, (2) the housing insurance fund, (3) the account in the Treasury comprised of funds derived from premiums collected under authority of section 2 (f) title I of the National Housing Act as amended (12 U. S. C. 1701), and (4) the defense housing insurance fund shall be available for expenditure, in accordance with the provisions of said Act for the administrative expenses of the Federal Housing Administration, including: Personal services in the District of Columbia and elsewhere; not to exceed $854,998 for travel expenses, in accordance with the Standardized Government Travel Regulations and the Act of June 3, 1926, as amended (5 U. S. C. 821–833), but there may be allowed, in addition to mileage at a rate not to exceed 4 cents per mile for travel by motor vehicle, reimbursement for the actual cost of ferry fares and bridge, road, and tunnel tolls, and employees engaged in the inspection of property may be paid an allowance not to exceed 4 cents per mile for all travel performed in privately owned automobiles within the limits of their official posts of duty when such travel is performed in connection with such inspection; printing and binding; lawbooks, books of reference, and not to exceed $1,500 for periodicals and newspapers; not to exceed $1,500 for contract actuarial services; procurement of supplies, equipment, and services; maintenance, repair, and operation of two motor-propelled passenger-carrying vehicles, to be used only for official purposes; payment, when specifically authorized by the Administrator, of actual transportation expenses and not to exceed $10 per diem in lieu of subsistence and other expenses to per-
sons serving, while away from their homes, without other compensation from the United States, in an advisory capacity to the Administration; not to exceed $2,000 for expenses of attendance, when specifically authorized by the Administrator, at meetings concerned with the work of the Administration; typewriters, adding machines, and other labor-saving devices, including their repair and exchange; rent in the District of Columbia; transfer of household goods and effects as provided by the Act of October 10, 1940, and regulations promulgated thereunder; and all other necessary administrative expenses: Provided, That all necessary expenses of the Administration (including services performed on a contract or fee basis, but not including other personal services) in connection with the acquisition, protection, completion, operation, maintenance, improvement, or disposition of real or personal property of the Administration acquired under authority of titles I, II, and VI of said National Housing Act, shall be considered as nonadministrative expenses for the purposes hereof: Provided further, That, except for the limitations in amounts hereinbefore specified and the restrictions in respect to travel expenses, the administrative expenses and other obligations, including nonadministrative expenses, of the Administration shall be incurred, allowed, and paid in accordance with the provisions of said Act of June 27, 1934, as amended (12 U. S. C. 1701): Provided further, That not exceeding $90,000 of the sum herein authorized shall be expended in the District of Columbia for purposes of the Public Relations and Education Division.

Payment of losses: Not to exceed $4,000,000 of the funds of the Reconstruction Finance Corporation, advanced or to be advanced to the Federal Housing Administration under authority of the National Housing Act of June 27, 1934, as amended (12 U. S. C. 1701), and not to exceed $4,000,000 of the funds (after allowance for administrative expenses as authorized under the heading, Administrative expenses, Federal Housing Administration) in the account in the Treasury comprised of premiums collected under authority of section 2 (f), title I, of said Act, shall be available for the payment of losses under insurance granted under section 2 and section 6, title I, of said Act.

FEDERAL SAVINGS AND LOAN INSURANCE CORPORATION

Not to exceed $400,000 of the funds of the Federal Savings and Loan Insurance Corporation, established by title IV of the National Housing Act of June 27, 1934 (48 Stat. 1246), shall be available during the fiscal year 1943 for administrative expenses of the Corporation, including personal services in the District of Columbia and elsewhere; travel expenses, in accordance with the Standardized Government Travel Regulations and the Act of June 3, 1926, as amended (5 U. S. C. 821-833); expenses (not to exceed $2,500) of attendance at meetings concerned with the work of the Corporation when specifically authorized by the Board of Trustees; transfer of household goods and effects as provided by the Act of October 10, 1940, and regulations promulgated thereunder; printing and binding; lawbooks, books of reference, and not to exceed $250 for periodicals and newspapers; procurement of supplies, equipment, and services; typewriters, adding machines, and other labor-saving devices, including their repair and exchange; use of the services and facilities of the Federal Home Loan Bank Board, Federal home-loan banks, Federal Reserve banks, and agencies of the Government as authorized by said title IV; and all other necessary administrative expenses: Provided, That all necessary expenses in connection with the liquidation of insured institutions under said title IV shall be considered as non-
administrative expenses for the purpose hereof: Provided further, That, except for the limitations in amounts hereinbefore specified, and the restrictions in respect to travel expenses, the administrative expenses and other obligations of the Corporation shall be incurred, allowed and paid in accordance with the provisions of said Act of June 27, 1934, as amended (12 U. S. C. 1725-1732).

**HOME OWNERS' LOAN CORPORATION**

Not to exceed $13,500,000 of the funds of the Home Owners' Loan Corporation, established by the Home Owners' Loan Act of 1933 (48 Stat. 28), shall be available during the fiscal year 1943 for administrative expenses of the Corporation, including personal services in the District of Columbia and elsewhere; transfer of household goods and effects as provided by the Act of October 10, 1940, and regulations promulgated thereunder; not to exceed $600,000 for travel expenses, in accordance with the Standardized Government Travel Regulations and the Act of June 3, 1926, as amended (5 U. S. C. 821-833); expenses (not to exceed $5,500) of attendance at meetings concerned with the work of the Corporation when specifically authorized by the Board of Directors; printing and binding; lawbooks, books of reference, and not to exceed $500 for periodicals and newspapers; procurement of supplies, equipment, and services; maintenance, repair, and operation of motor-propelled passenger-carrying vehicles, to be used only for official purposes; typewriters, adding machines, and other labor-saving devices, including their repair and exchange; rent in the District of Columbia; use of the services and facilities of the Federal Home Loan Bank Board, Federal home-loan banks, and Federal Reserve banks: Provided, That all necessary expenses (including services performed on a force account, contract or fee basis, but not including other personal services) in connection with the acquisition, protection, operation, maintenance, improvement, or disposition of real or personal property belonging to the Corporation or in which it has an interest, shall be considered as nonadministrative expenses for the purposes hereof: Provided further, That, except for the limitations in amounts hereinbefore specified, and the restrictions in respect to travel expenses, the administrative expenses and other obligations of the Corporation shall be incurred, allowed, and paid in accordance with the provisions of said Home Owners' Loan Act of 1933, as amended (12 U. S. C. 1461-1468).

**RECONSTRUCTION FINANCE CORPORATION**

Not to exceed $10,311,292 of the funds of the Reconstruction Finance Corporation, established by the Act of January 22, 1932 (47 Stat. 5), shall be available during the fiscal year 1943 for administrative expenses of the Corporation and of The RFC Mortgage Company, including personal services in the District of Columbia and elsewhere; travel expenses, in accordance with the Standardized Government Travel Regulations and the Act of June 3, 1926, as amended (5 U. S. C. 821-833), not to exceed $207,000; printing and binding; lawbooks, books of reference, and not to exceed $500 for periodicals and newspapers; procurement of supplies, equipment, and services; typewriters, adding machines, and other labor-saving devices, including their repair and exchange; rent in the District of Columbia; transfer of household goods and effects as provided by the Act of October 10, 1940, and regulations promulgated thereunder; use of the services and facilities of the Federal Reserve banks; and all other necessary administrative expenses: Provided, That all necessary expenses in connection with the acquisition, operation, maintenance, improvement, or disposition of any real or personal property
belonging to the Corporation or The RFC Mortgage Company or in which they have an interest, including expenses of collections of pledged collateral, shall be considered as nonadministrative expenses for the purposes hereof: Provided further, That notwithstanding any other provisions of this Act, except for the limitations in amounts hereinafore specified, and the restrictions in respect to travel expenses, the administrative expenses and other obligations of the Corporation shall be incurred, allowed, and paid in accordance with the provisions of said Act of January 22, 1932, as amended (15 U. S. C. 601-617).

FEDERAL POWER COMMISSION

SALARIES AND EXPENSES

For every expenditure requisite for and incident to the work of the Federal Power Commission as authorized by law except for the work authorized by the Act of June 28, 1938, entitled "An Act authorizing the construction of certain public works on rivers and harbors for flood control and for other purposes" (52 Stat. 1215), including not to exceed $166,500 for traveling expenses; expenses of attendance at meetings which in the discretion of the Commission are necessary for the efficient discharge of its responsibilities; contract stenographic reporting services; purchase and exchange (not to exceed $3,000) of property, hire, maintenance, repair, and operation of motor-propelled passenger-carrying vehicles, including not more than one such vehicle for general administrative use in the District of Columbia; supplies and office equipment; services; scientific instruments; transfer of household goods and effects as provided by the Act of October 10, 1940, and regulations promulgated thereunder; and not exceeding $6,000 for purchase and exchange of lawbooks, other books of reference, newspapers, and periodicals, $2,000,000; of which amount not to exceed $1,000,000 shall be available for personal services in the District of Columbia exclusive of not to exceed $20,000, which may be expended for consultants and special counsel.

For every expenditure requisite for and incident to the work of the Federal Power Commission as authorized by the provisions of the Act of June 28, 1938, entitled "An Act authorizing the construction of certain public works on rivers and harbors for flood control, and for other purposes" (52 Stat. 1215), including travel expenses; contract stenographic reporting services; maintenance, repair, and operation of one motor-propelled passenger-carrying vehicle; supplies and office equipment; services; scientific instruments; transfer of household goods and effects as provided by the Act of October 10, 1940, and regulations promulgated thereunder; $203,140, of which amount not to exceed $184,000 shall be available for personal services in the District of Columbia.

In all, salaries and expenses, Federal Power Commission, $2,203,140.

National-defense activities: For all necessary expenses (except printing and binding) to enable the Federal Power Commission to perform additional functions or activities in connection with the national security and defense, including activities under the provisions of the Federal Power Act and activities directed by the President under the authority of the appropriation "Emergency fund for the President" contained in the Military Appropriation Act, 1941, such expenses to include all items of expenditure for which the appropriations under the heading "Salaries and expenses, Federal Power Commission", are available, $519,255: Provided, That the Commission may make expenditures in addition to the foregoing, for duties connected with the national security and defense, from other appropriations available to it.
For all printing and binding for the Federal Power Commission, including engraving, lithographing, and photolithographing, $42,000. Total, Federal Power Commission, $2,764,395.

FEDERAL TRADE COMMISSION

For five Commissioners, and for all other authorized expenditures of the Federal Trade Commission in performing the duties imposed by law or in pursuance of law, including secretary to the Commission and other personal services, contract stenographic reporting services; supplies and equipment, lawbooks, books of reference, periodicals, garage rentals, not to exceed $124,380 for traveling expenses, including not to exceed $900 for expenses of attendance, when specifically authorized by the Commission, at meetings concerned with the work of the Federal Trade Commission, for newspapers not to exceed $500, foreign postage, and witness fees and mileage in accordance with section 9 of the Federal Trade Commission Act; $2,000,000: Provided, That no part of the funds appropriated herein for the Federal Trade Commission shall be expended upon any investigation hereafter provided by concurrent resolution of the Congress until funds are appropriated subsequently to the enactment of such resolution to finance the cost of such investigation.


FEDERAL WORKS AGENCY

Salaries and expenses: For salaries in the Office of the Administrator in the District of Columbia, including the salary of a General Counsel at $10,000 per annum, and other expenses of said office, including printing and binding (not to exceed $10,000); actual transportation expenses and not to exceed $10 per diem in lieu of subsistence and other expenses to persons serving, while away from their homes without other compensation from the United States, in an advisory capacity to the Administrator; purchase (including exchange) of lawbooks and other books of reference, and periodicals; preparation, shipment, and installation of photographic displays, exhibits, and other descriptive materials; not to exceed $1,500 for expenses of attendance, when specifically authorized by the Administrator, at meetings or conventions relating to the work of the Agency; not to exceed $10,000 for the employment of persons or organizations by contract or otherwise, for special services determined by the Administrator to be necessary, without regard to section 3709 of the Revised Statutes, and classification laws, $350,000: Provided, That not to exceed $120,000, as itemized in the Budget schedules for the fiscal year 1943 under the Office of the Administrator, of funds available to the constituent units of the Federal Works Agency, may be transferred to this appropriation for the purposes thereof: Provided further, That the Administrator may transfer to this appropriation from funds available for administrative expenses of the constituent units of the Federal Works Agency such additional sums as represent a consolidation in the Office of the Administrator of any of the administrative functions of said constituent units; but no such transfer of additional funds shall be made unless the consolidation of administrative functions will result in a reduction of administrative salary and other expenses and such reduction is accompanied by savings in funds appropriated to the Federal Works Agency, which
For carrying into effect the provisions of the Public Buildings Acts, as provided in section 6 of the Act of May 30, 1908 (31 U. S. C. 683), and for the repair, preservation, and upkeep of all completed public buildings under the control of the Federal Works Agency, the mechanical equipment and the grounds thereof, and sites acquired for buildings, and for the operation of certain completed and occupied buildings under the control of the Federal Works Agency, including furniture and repairs thereof, but exclusive, with respect to operation, of buildings of the United States Coast Guard, of hospitals, quarantine stations, and other Public Health Service buildings, mints, bullion depositories, and assay offices, and buildings operated by the Treasury and Post Office Departments in the District of Columbia.

General administrative expenses: For architectural, engineering, mechanical, administrative, clerical, and other personal services; not to exceed $135,000 for traveling expenses, and for transfer of household goods and effects as provided by the Act of October 10, 1940, and regulations promulgated thereunder; printing and binding (not to exceed $20,000), advertising, testing instruments, lawbooks, books of reference, periodicals, and such other contingencies, articles, services, equipment, or supplies as the Commissioner of Public Buildings may deem necessary in connection with any of the work of the Public Buildings Administration; ground rent of the Federal buildings at Salamanca, New York, and Columbus, Mississippi, for which payment may be made in advance; expenses necessary to wind up the affairs of the United States Housing Corporation and effect its dissolution; $1,100,000, of which amount not to exceed $600,000 may be expended for personal services in the District of Columbia and not to exceed $356,070 for personal services in the field: Provided, That the foregoing appropriations shall not be available for the cost of surveys, plaster models, progress photographs, test pits and borings, or mill and shop inspections, but the cost thereof shall be construed to be chargeable against the construction appropriations of the respective projects to which they relate.

Repair, preservation, and equipment, outside the District of Columbia: For repairs, alterations, improvement, and preservation, including personal services employed therefor, of completed Federal buildings (including Marcus Hook), the grounds and approaches thereof, wharves, and piers, together with the necessary dredging adjacent thereto, and care and safeguarding, not otherwise provided for, of sites acquired for Federal buildings, including tools and materials for the use of the custodial and mechanical force, wire partitions and insect screens, installation and repair of mechanical equipment, gas, and electric-light fixtures, conduits, wiring, platform scales, and tower clocks; vaults and lockbox equipment in all buildings completed and occupied, and for necessary safe equipments in buildings under the administration of the Federal Works Agency, including repairs thereto, and changes in, maintenance of, and repairs to the pneumatic-tube system in New York City installed under franchise of the city of New York, approved June 29, 1909, and June 11, 1928, and the payment of any obligations arising thereunder in accordance with the provisions of the Acts approved August 5, 1909 (36 Stat. 120), and May 15, 1928 (45 Stat. 533), $3,413,275: Provided, That the total expenditures for the fiscal year for the repair and
preservation of buildings not reserved by the vendors on sites acquired for buildings or the enlargement of buildings and the installation and repair of the mechanical equipment thereof shall not exceed 20 per centum of the annual rental of such buildings.

Salaries and expenses, public buildings and grounds in the District of Columbia and adjacent area: For administration, protection, maintenance, and improvement of public buildings and grounds in the District of Columbia and the area adjacent thereto, maintained and operated by the Public Buildings Administration, including the National Archives Building; repair, preservation, and equipment of buildings operated by the Treasury and Post Office Departments in the District of Columbia; rent of buildings; demolition of buildings; expenses incident to moving various executive departments and establishments in connection with the assignment, allocation, transfer, and survey of building space; traveling expenses and carfare; leather and rubber articles and gas masks for the protection of public property and employees; furnishings and equipment; arms and ammunition for the guard force; not exceeding $91,290 for purchase, repair, and cleaning of uniforms for guards and elevator conductors; and the purchase of two motor-propelled passenger-carrying vehicles: $19,656,500: Provided, That where quarters or maintenance or other services are furnished on a reimbursable basis to any governmental activity, such activity shall make payment therefor promptly by check upon the written request of the Commissioner of Public Buildings, either in advance or after the service has been furnished, for deposit to the credit of this appropriation, of all or part of the estimated or actual cost thereof, as the case may be, and proper adjustment upon the basis of the actual cost shall be made for services paid for in advance.

Salaries and expenses, public buildings and grounds outside the District of Columbia: For operation, protection, and maintenance, including cleaning, heating, lighting, rental of buildings and equipment, supplies, materials, furnishings and equipment, personal services, arms, ammunition, leather and rubber articles and gas masks for the protection of public property and employees, the purchase of one motor-propelled passenger-carrying vehicle, and every expenditure requisite for and incidental to such maintenance and operation of public buildings and grounds outside of the District of Columbia maintained and operated by the Public Buildings Administration, $3,140,675: Provided, That all furniture now owned by the United States in other public buildings or in buildings rented by the United States shall be used, so far as practicable, whether or not it corresponds with the present regulation plan for furniture: Provided further, That this appropriation shall be available for contracts for telephone switchboards or equivalent telephone-switching equipment jointly serving in each case two or more governmental activities in buildings operated by the Public Buildings Administration where it is found that joint service is economical and in the interests of the Government, and any Government activity receiving such service shall pay promptly by check upon the written request of the Commissioner of Public Buildings, either in advance or after the service has been furnished, for deposit to the credit of this appropriation, all or part of the estimated or actual cost thereof, as the case may be, and proper adjustment upon the basis of the actual cost shall be made for service paid for in advance.

Under the appropriations for salaries and expenses, public buildings and grounds in and outside the District of Columbia, per diem employees may be paid at rates approved by the Commissioner of Public Buildings, not exceeding current rates for similar services in
the place where such services are employed, and such employees in emergencies may be entered on duty subject to confirmation by the Federal Works Administrator.

PUBLIC ROADS ADMINISTRATION

General administrative expenses: For the employment of persons and means, including rent, advertising (including advertising in the city of Washington for work to be performed in areas adjacent thereto), printing and binding (not to exceed $82,000), purchase (including exchange) of lawbooks, books of reference and periodicals, and the preparation, distribution, and display of exhibits, in the city of Washington and elsewhere for the purpose of conducting research and investigational studies, either independently or in cooperation with State highway departments, or other agencies, including studies of highway administration, legislation, finance, economics, transport, construction, operation, maintenance, utilization, and safety, and of street and highway traffic control; investigations and experiments in the best methods of road making, especially by the use of local materials; and studies of types of mechanical plants and appliances used for road building and maintenance, and of methods of road repair and maintenance suited to the needs of different localities; for maintenance and repairs of experimental highways; for furnishing expert advice on these subjects; for collating, reporting, and illustrating the results of same; and for preparing, publishing, and distributing bulletins and reports; to be paid from any moneys available from the administrative funds provided under the Act of July 11, 1916 (39 Stat. 355-359), as amended, or as otherwise provided.

FEDERAL-AID HIGHWAY SYSTEM

For carrying out the provisions of the Act entitled “An Act to provide that the United States shall aid the States in the construction of rural post roads, and for other purposes”, approved July 11, 1916 (39 Stat. 355-359), and all Acts amendatory thereof and supplementary thereto, to be expended in accordance with the provisions of said Act, as amended, including not to exceed $1,135,000 for departmental personal services in the District of Columbia, $60,000,000, to be immediately available and to remain available until expended, which sum is composed of $20,000,000, which is the remainder of the amount authorized to be appropriated for the fiscal year 1941 by section 1 of the Act approved June 8, 1938 (52 Stat. 633), and $40,000,000, which is a part of the amount authorized to be appropriated for the fiscal year 1942 by section 1 of the Act approved September 5, 1940 (54 Stat. 867): Provided, That none of the money herein appropriated shall be paid to any State on account of any project on which convict labor shall be employed, except this provision shall not apply to convict labor performed by convicts on parole or probation: Provided further, That not to exceed $55,000 of the funds provided for carrying out the provisions of the Federal Highway Act of November 9, 1921 (23 U. S. C. 21, 23), shall be available for the purchase of motor-propelled passenger-carrying vehicles necessary for carrying out the provisions of said Act, including the replacement of not to exceed one such vehicle for the use of the Commissioner, Public Roads Administration, at a cost, including the exchange value of the vehicle to be replaced, of not to exceed $1,200: Provided further, That, during the fiscal year 1943, whenever performing authorized engineering or other services in connection with the survey, construction, and maintenance, or improvement of roads for other Government agencies the charge for such services
may include depreciation on engineering and road-building equipment used, and the amounts received on account of such charges shall be credited to the appropriation concerned: Provided further, That during the fiscal year 1943 the appropriations for the work of the Public Roads Administration shall be available for meeting the expenses of warehouse maintenance and the procurement, care, and handling of supplies, materials, and equipment stored therein for distribution to projects under the supervision of the Public Roads Administration, and for sale and distribution to other Government activities, the cost of such supplies and materials or the value of such equipment (including the cost of transportation and handling) to be reimbursed to appropriations current at the time additional supplies, materials, or equipment are procured, from the appropriation chargeable with the cost or value of such supplies, materials, or equipment: Provided further, That the appropriations available to the Public Roads Administration may be used in emergency for medical supplies and services and other assistance necessary for the immediate relief of employees engaged on hazardous work under that Administration: Provided further, That the appropriations for the work of the Public Roads Administration shall be available for the transfer of household goods and effects as provided by the Act of October 10, 1940, and regulations promulgated thereunder; for necessary expenses (not exceeding $8,000) of attendance at meetings and conferences of highway departments, associations, organizations, and other agencies concerned, and (not exceeding $12,000) for the temporary employment, by contract or otherwise, of technical consultants and experts without regard to section 3709 of the Revised Statutes, and classification laws.

INTER-AMERICAN HIGHWAY

For all necessary expenses to enable the President to utilize the services of the Public Roads Administration in fulfilling the obligations of the United States under the Convention on the Pan-American Highway between the United States and other American Republics, signed at Buenos Aires, December 23, 1936, and proclaimed September 16, 1937 (51 Stat. 152), for the continuation of cooperation with several governments, members of the Pan American Union, in connection with the survey and construction of the Inter-American Highway as provided in Public Resolution, approved March 4, 1929 (45 Stat. 1697), as amended or supplemented, and for performing engineering service in Pan-American countries for and upon the request of any agency or governmental corporation of the United States, $100,000 to be derived from the administrative funds provided under the Act of July 11, 1916, as amended or supplemented (23 U. S. C. 21), or as otherwise provided.

FEDERAL-AID SECONDARY OR FEEDER ROADS

For secondary or feeder roads, including farm-to-market roads, rural free delivery mail roads, and public-school bus routes, $6,000,000, to be immediately available and to remain available until expended, which sum is a part of the amount authorized to be appropriated for the fiscal year 1942, by section 2 of the Act approved September 5, 1940 (54 Stat. 868).

ELIMINATION OF GRADE CROSSINGS

For the elimination of hazards to life at railroad grade crossings, including the separation or protection of grades at crossings, the reconstruction of existing railroad grade-crossing structures, and the
relocation of highways to eliminate grade crossings, $16,700,000, to be immediately available and to remain available until expended, which sum is a part of the amount authorized to be appropriated for the fiscal year 1941 by section 3 of the Act approved June 8, 1938 (52 Stat. 634).

MOUNT VERNON MEMORIAL HIGHWAY

The unexpended balance of $89,339.23 of the appropriation made by the Agricultural Appropriation Act of May 27, 1930 (46 Stat. 427), for constructing the Mount Vernon Memorial Highway, in the State of Virginia, is hereby made available for expenditure by the Federal Works Administrator for the purpose of acquiring such additional lands adjacent to the Mount Vernon Memorial Highway as he may deem necessary for the protection and preservation of the memorial character of said highway.

Total Public Roads Administration, $82,700,000.

PUBLIC WORKS ADMINISTRATION

Not to exceed $75,000 of the funds appropriated by the Public Works Administration Appropriation Act of 1938 shall be available for all administrative expenses of said Administration, including personal services and rent in the District of Columbia and elsewhere; and travel expenses.

Title II, cited as the "Public Works Administration Appropriation Act of 1938", of an Act entitled "Work Relief and Public Works Appropriation Act of 1938", approved June 21, 1938, as amended by the "Second Deficiency Appropriation Act, 1940", and the "Independent Offices Appropriation Act, 1942", is hereby further amended as follows: Section 201 (a) is amended by changing "June 30, 1942" to "June 30, 1943"; section 201 (b) is amended by changing "June 30, 1942" to "June 30, 1943"; and section 202 is amended by changing "June 30, 1942", therein to "June 30, 1943", and "July 1, 1942" therein to "July 1, 1943".

UNITED STATES HOUSING AUTHORITY

Salaries and expenses: Not to exceed $4,277,132 of the funds of the United States Housing Authority, established by the United States Housing Act of 1937, as amended (42 U. S. C. 1401) shall be available for all necessary administrative expenses of the Authority in carrying out the provisions of said Act, including personal services and rent in the District of Columbia and elsewhere; traveling expenses not to exceed $243,993; transfer of household goods and effects as provided by the Act of October 10, 1940, and regulations promulgated thereunder; printing and binding; reproducing, photographing, and labor-saving devices and office appliances: Provided, That of the funds made available under this paragraph the amount used by the Authority for personal services in connection with tenant selection and community relations activities shall not exceed $120,000: Provided further, That no part of the funds made available under this paragraph shall be used for informational service functions: Provided further, That all necessary expenses of providing construction advisers and their staffs at the sites of non-Federal projects, and of paying the accrued annual leave of such construction advisers and their staffs (including annual leave accrued prior to the enactment of this Act), in connection with the construction of such non-Federal projects by public housing agencies with the aid of the Authority, shall be reimbursed or paid by such agencies, and expenditures by the Authority from such receipts shall be considered nonadministrative
expenses, and so much of all such receipts (including such receipts prior to the enactment of this Act) as is necessary to accomplish the purposes of this proviso, shall be immediately and continuously available until June 30, 1944.

Annual contributions: For the payment of annual contributions to public housing agencies in accordance with section 10 of the United States Housing Act of 1937, as amended (42 U. S. C. 1410), $13,000,000, together with the unexpended balance of the appropriation for this purpose for the fiscal year 1942: Provided, That except for payments required on contracts entered into prior to April 18, 1940, no part of this appropriation shall be available for payment to any public-housing agency for expenditure in connection with any low-rent housing project, unless the public-housing agency shall have adopted regulations prohibiting as a tenant of any such project by rental or occupancy any person other than a citizen of the United States.

Any of the foregoing appropriations for general or administrative expenses under the Federal Works Agency shall be available for the maintenance, repair, and operation of motor-propelled passenger-carrying vehicles in the District of Columbia and in the field. The Federal Works Administrator or other official designated by him may exchange motor-propelled vehicles, scientific apparatus, instruments, labor-saving office devices, and accessories in whole or in part payment for vehicles, scientific apparatus, instruments, labor-saving devices, and accessories.

FOREIGN-SERVICE PAY ADJUSTMENT

Foreign-service pay adjustment of officers and employees of the United States in foreign countries due to appreciation of foreign currencies: For the purpose of carrying into effect the provisions of the Act entitled "An Act to authorize annual appropriations to meet losses sustained by officers and employees of the United States in foreign countries due to appreciation of foreign currencies in their relation to the American dollar, and for other purposes", approved March 26, 1934 (U. S. C., Supp. IV, title 5, sec. 118c), and for each and every object and purpose specified therein, $1,350,000.

GENERAL ACCOUNTING OFFICE

Salaries: For Comptroller General, Assistant Comptroller General, and other personal services in the District of Columbia and elsewhere, $16,326,490, of which amount not to exceed $1,000,000 shall be immediately available: Provided, That hereafter, notwithstanding the provisions of the Act of August 5, 1939 (53 Stat. 1219), the Comptroller General of the United States is hereby authorized, in his discretion, to destroy and dispose of stamps issued by the Surplus Marketing Administration of the Department of Agriculture after the said stamps have been paid by the Division of Disbursement of the Treasury Department and audited by the General Accounting Office, either in the field or at the seat of government.

Contingent expenses: For traveling expenses not to exceed $145,845, materials, supplies, equipment, and services; procurement and exchange of books, lawbooks, books of reference, and not to exceed $100 for periodicals, typewriters, calculating machines, and other office appliances, including their development, repairs, and maintenance, including one motor-propelled passenger-carrying vehicle; and miscellaneous items, $481,795, of which amount not to exceed $100,000 shall be immediately available.
Printing and binding.

For all printing and binding for the General Accounting Office, including monthly and annual editions of selected decisions of the Comptroller General of the United States, $112,000, of which amount not to exceed $12,000 shall be immediately available.

Total, General Accounting Office, $16,920,285.

INTERSTATE COMMERCE COMMISSION

SALARIES AND EXPENSES

General administrative expenses: For eleven Commissioners, secretary, and for other authorized expenditures necessary in the execution of laws to regulate commerce, including one chief counsel, one director of finance, and one director of traffic, at $10,000 each per annum, field hearings, traveling expenses not to exceed $85,358, and contract stenographic reporting services, $2,585,258, of which amount not to exceed $2,505,000 may be expended for personal services in the District of Columbia, exclusive of special counsel, for which the expenditure shall not exceed $60,000; not exceeding $5,000 for purchase and exchange of necessary books, reports, newspapers, and periodicals.

Regulating accounts: To enable the Interstate Commerce Commission to enforce compliance with section 20 and other sections of the Interstate Commerce Act as amended by the Act approved June 29, 1906, the Transportation Act, 1920 (49 U. S. C. 20), and the Transportation Act of 1940, including the employment of necessary special accounting agents or examiners, and not to exceed $133,249 for traveling expenses, $835,247, of which amount not to exceed $176,700 may be expended for personal services in the District of Columbia.

Safety of employees: To enable the Interstate Commerce Commission to keep informed regarding and to enforce compliance with Acts to promote the safety of employees and travelers upon railroads; the Act requiring common carriers to make reports of accidents and authorizing investigations thereof; and to enable the Interstate Commerce Commission to investigate and test appliances intended to promote the safety of railway operation, as authorized by the joint resolution approved June 30, 1906 (45 U. S. C. 35), and the provision of the Sundry Civil Act approved May 27, 1908 (45 U. S. C. 36, 37), to investigate, test experimentally, and report on the use and need of any appliances or systems intended to promote the safety of railway operation, inspectors, and for traveling expenses, $510,955, of which amount not to exceed $92,000 may be expended for personal services in the District of Columbia.

Signal safety systems: For all authorized expenditures under section 25 of the Interstate Commerce Act, as amended by the Transportation Act, 1920, the Act of August 26, 1937 (49 U. S. C. 26), and the Transportation Act of 1940, with respect to the provision thereof under which carriers by railroad subject to the Act may be required to install automatic train-stop or train-control devices which comply with specifications and requirements prescribed by the Commission, including investigations and tests pertaining to block-signal and train-control systems, as authorized by the joint resolution approved June 30, 1906 (45 U. S. C. 35), and including the employment of the necessary engineers, and for traveling expenses, $133,780, of which amount not to exceed $92,600 may be expended for personal services in the District of Columbia.

Locomotive inspection: For all authorized expenditures under the provisions of the Act of February 17, 1911, entitled "An Act to promote the safety of employees and travelers upon railroads by compelling common carriers engaged in interstate commerce to equip their
locomotives with safe and suitable boilers and appurtenances thereto" (45 U.S.C. 22), as amended by the Act of March 4, 1915, extending "the same powers and duties with respect to all parts and appur-tenances of the locomotive and tender" (45 U.S.C. 89), and amendment of June 7, 1924 (45 U.S.C. 27), providing for the appointment from time to time by the Interstate Commerce Commission of not more than fifteen inspectors in addition to the number authorized in the first paragraph of section 4 of the Act of 1911 (45 U.S.C. 26), and the amendment of June 27, 1930 (45 U.S.C. 24, 26), including such legal, technical, stenographic, and clerical help as the business of the offices of the director of locomotive inspection and his two assistants may require and for traveling expenses, $475,000, of which amount not to exceed $71,915 may be expended for personal services in the District of Columbia.

Valuation of property of carriers: To enable the Interstate Commerce Commission to carry out the objects of the Act entitled "An Act to amend an Act entitled 'An Act to regulate commerce', approved February 4, 1887, and all Acts amendatory thereof, by providing for a valuation of the several classes of property of carriers subject thereto and securing information concerning their stocks, bonds, and other securities", approved March 1, 1913, as amended by the Act of June 7, 1922 (49 U.S.C. 19a), and by the "Emergency Railroad Transportation Act, 1933" (49 U.S.C. 19a), including one director of valuation at $10,000 per annum, one valuation engineer at $7,500 per annum, and not to exceed $22,302 for traveling expenses, $649,927.

Motor transport regulation: For all authorized expenditures necessary to enable the Interstate Commerce Commission to carry out the provisions of part II of the Interstate Commerce Act and section 5, part I, of the Interstate Commerce Act insofar as applicable to common carriers subject to part II (Transportation Act of 1940), including one director at $10,000 per annum and other personal services in the District of Columbia and elsewhere; traveling expenses not to exceed $159,000; supplies; services and equipment; not to exceed $1,000 for purchase and exchange of books, reports, newspapers, and periodicals; contract stenographic reporting services; purchase (not to exceed thirty-one), exchange, maintenance, repair, and operation of motor-propelled passenger-carrying vehicles when necessary for official use in field work; not to exceed $5,000 for the purchase of evidence in connection with investigations of apparent violations of said Act, $3,563,240: Provided, That Joint Board members may use Government transportation requests when traveling in connection with their duties as Joint Board members.

Not to exceed $2,500 of the appropriations herein made for the Interstate Commerce Commission shall be available for expenses, except membership fees, for attendance at meetings concerned with the work of the Commission, and not to exceed $5,000 for transfer of household goods and effects as provided by the Act of October 10, 1940 (Public, Numbered 839), and regulations promulgated thereunder.

In all, salaries and expenses, Interstate Commerce Commission, $9,068,677.

For all printing and binding for the Interstate Commerce Commission, including reports in all cases proposing general changes in transportation rates and not to exceed $17,000 to print and furnish to the States, at cost, report form blanks, and the receipts from such reports and blanks shall be credited to this appropriation, $203,200.

Salaries and expenses, emergency: For necessary expenses, including not to exceed $92,650 for traveling expenses, to enable the Inter-
state Commerce Commission, for the purpose of promoting the national security and defense, to adopt measures for preventing shortages of railroad equipment and congestion of traffic, and expediting the movement of cars by railroads through terminals, and related activities, $232,315, of which amount not to exceed $87,500 shall be immediately available.

Total, Interstate Commerce Commission, $9,504,192.

**NATIONAL ADVISORY COMMITTEE FOR AERONAUTICS**

For scientific research, technical investigations, and special reports in the field of aeronautics, including the necessary laboratory and technical assistants; contracts for personal services in the making of special investigations and in the preparation of special reports; not to exceed $69,928 for traveling expenses of members and employees, including not to exceed $2,500 for expenses, except membership fees, of attendance upon meetings of technical and professional societies; transfer of household goods and effects as provided by the Act of October 10, 1940, and regulations promulgated thereunder; office supplies and other miscellaneous expenses, including technical periodicals and books of reference; equipment, maintenance, and operation of the Langley Memorial Aeronautical Laboratory, the Ames Aeronautical Laboratory, and the aircraft engine research laboratory at Cleveland, Ohio; purchase and maintenance of cafeteria equipment; purchase, maintenance, operation, and exchange of motor-propelled passenger-carrying vehicles; personal services in the field and not to exceed $274,273 for personal services in the District of Columbia, including one Director of Aeronautical Research at not to exceed $10,000 per annum; in all, $8,986,736.

For all printing and binding for the National Advisory Committee for Aeronautics, including all of its offices, laboratories, and services located in Washington, District of Columbia, and elsewhere, $25,000.

Construction and equipment: For continuing construction and equipment of the Ames Aeronautical Laboratory at Moffett Field, California, $3,500,000, to remain available until expended.

Aircraft engine research laboratory: For continuing construction and equipment of the aircraft engine research laboratory at Cleveland, Ohio, $7,071,000, to be immediately available, and to remain available until expended.

Total, National Advisory Committee for Aeronautics, $19,082,736.

**NATIONAL ARCHIVES**

Salaries and expenses: For expenses necessary in carrying out the provisions of the Act of June 19, 1934 (40 U. S. C. 231); the Act of July 26, 1935 (44 U. S. C. 301); the Act of July 18, 1939 (53 Stat. 1062); the Act of August 5, 1939 (44 U. S. C. 851); and the Act of September 24, 1940 (54 Stat. 928); including personal services in the District of Columbia; supplies and equipment, including scientific, technical, first-aid, protective, and other apparatus and materials for the arrangement, titling, scoring, repair, processing, editing, duplication, reproduction, and authentication of photographic and other records (including motion-picture and other films and sound recordings) in the custody of the Archivist; purchase and exchange of books, including lawbooks, books of reference, maps, and charts; contract stenographic reporting services; purchase of newspapers, and periodicals; not to exceed $100 for payment in advance when authorized by the Archivist for library membership in societies whose publications are available to members only or to members at a price lower than to the general public; not to exceed $4,500 for travel expenses;
exchange of scientific and technical apparatus and labor-saving devices; repairs to equipment; and maintenance, operation, and repair of one passenger-carrying motor vehicle, $1,032,725.

Printing and binding: For all printing and binding, $12,400.

Total, The National Archives, $1,045,125.

NATIONAL CAPITAL PARK AND PLANNING COMMISSION

For all expenses necessary for the work of the National Capital Park and Planning Commission in carrying into effect the provisions of the Act entitled "An Act for the acquisition, establishment, and development of the George Washington Memorial Parkway along the Potomac from Mount Vernon and Fort Washington to the Great Falls, and to provide for the acquisition of lands in the District of Columbia and the States of Maryland and Virginia requisite to the comprehensive park, parkway, and playground system of the National Capital", approved May 29, 1930; personal services, including real estate and other technical services, at rates of pay to be fixed by the Commission and not exceeding those usual for similar services and without reference to the Classification Act of 1923, as amended; travel expenses; expenses of surveys and searching of titles, purchase of options, and all other costs incident to the acquisition of land, operation and maintenance of passenger-carrying vehicles for official use, $200,000, to remain available until expended, and to be immediately available for carrying out the provisions of section 1 (a) of said Act.

SECURITIES AND EXCHANGE COMMISSION

For five Commissioners, and other personal services in the District of Columbia, and for other authorized expenditures of the Securities and Exchange Commission in performing the duties imposed by law or in pursuance of law, including employment of experts when necessary; contract stenographic reporting services; purchase and exchange of lawbooks, books of reference, directories, periodicals, and newspapers; not to exceed $270,000 for travel expenses, including the expense of attendance, when specifically authorized by the Commission, at meetings concerned with the work of the Securities and Exchange Commission; garage rental; foreign postage; mileage and witness fees; rental of equipment; purchase, including exchange, of one, and operation, maintenance, and repair of two motor-propelled passenger-carrying vehicles; transfer of household goods and effects as provided by the Act of October 10, 1940 (54 Stat. 1105), and regulations promulgated thereunder; purchase of rubber gloves; and other necessary expenses; $4,850,000.

For all printing and binding for the Securities and Exchange Commission, $60,000.

Total, Securities and Exchange Commission, $4,910,000.

SELECTIVE SERVICE SYSTEM

For all expenses necessary for the operation and maintenance of the Selective Service System as authorized by the Selective Training and Service Act of 1940 (Public, Numbered 783); including personal services in the District of Columbia and elsewhere, lawbooks, periodicals; newspapers (not to exceed $2,700); books of reference; payment of actual transportation expenses and not to exceed $10 per diem in lieu of subsistence and other expenses of persons serving while away from their homes, without other compensation from the United States, in an advisory capacity to the Director of Selective

Salaries and expenses.

George Washington Memorial Parkway.

56 Stat. 482.

42 Stat. 1488.


Post, p. 733.

Salaries and expenses.

Post, p. 1000.


Operation and maintenance.

56 Stat. 885.


Post, pp. 369, 386; ante, pp. 369, 386.
Provisions.

Conscientious objectors.

Service (not exceeding a total of $25,000); and purchase and exchange, and hire, operation, maintenance, and repair of motor-propelled passenger-carrying vehicles, and printing and binding, $34,745,000: Provided, That such amounts as may be necessary shall be available for the planning, directing, and operation of a program of work of national importance under civilian direction, either independently or in cooperation with governmental or nongovernmental agencies, and the assignment and delivery thereto of individuals found to be conscientiously opposed to participation in work of the land or naval forces, which cooperation with other agencies may include the furnishing of funds to and acceptance of money, services, or other forms of assistance from such nongovernmental agencies for the more effective accomplishment of the work; and including also the pay and allowances of such individuals at rates not in excess of those paid to persons inducted into the Army under the Selective Service System, and such privileges as are accorded such inductees: Provided further, That the travel of persons engaged in the administration of the Selective Service System, including commissioned, warrant, or enlisted personnel of the Army, Navy, Marine Corps, or their reserve components, may be ordered by the Director or by such persons as he may authorize, and persons so traveling shall be entitled to transportation and subsistence or per diem in lieu of subsistence, at rates authorized by law.

SMITHSONIAN INSTITUTION

Salaries and expenses: For expenses of the general administrative office; for the system of international exchanges between the United States and foreign countries; for continuing ethnological researches among the American Indians and the natives of Hawaii and the excavation and preservation of archeologic remains; for maintenance of the Astrophysical Observatory, including assistants, and making necessary observations in high altitudes; for cases, furniture, fixtures, and appliances required for the exhibition and safekeeping of collections; and for administration of the National Collection of Fine Arts; including personal services, purchase of books of reference and periodicals, traveling expenses, including not exceeding $1,000 for expenses of attendance at meetings concerned with the work of the Institution when specifically authorized by the Secretary of the Smithsonian Institution; uniforms for guards, supplies and equipment, preparation of manuscripts, drawings, and illustrations, supplying of heating, lighting, electrical, telegraphic, and telephone service, repairs and alterations of buildings, shops, sheds, and approaches, and other necessary expenses, $394,334.

Preservation of collections: For continuing preservation, exhibition, and increase of collections from the surveying and exploring expeditions of the Government, and from other sources, including personal services, traveling expenses, including not exceeding $1,500 for expenses of attendance at meetings concerned with the work of the National Museum when specifically authorized by the Secretary of the Smithsonian Institution, purchasing and supplying, repairing and cleaning of uniforms for guards and elevator conductors, postage stamps, and foreign postal cards, and all other necessary expenses and not exceeding $5,000 for preparation of manuscripts, drawings, and illustrations for publications, and not exceeding $4,000 for purchase of books, pamphlets, and periodicals, $646,206.

Printing and binding: For all printing and binding for the Smithsonian Institution, including all of its bureaus, offices, institutions, and services located in Washington, District of Columbia, and else-
where, except the National Gallery of Art, $88,500, of which not to exceed $12,000 shall be available for printing the report of the American Historical Association.

Salaries and expenses, National Gallery of Art: For the upkeep and operation of the National Gallery of Art, the protection and care of the works of art therein, and all administrative expenses incident thereto, as authorized by the Act of March 24, 1937 (50 Stat. 51), as amended by the public resolution of April 13, 1939 (Public Resolution Numbered 9, Seventy-sixth Congress), including personal services in the District of Columbia (except as otherwise provided in sec. 4 (c) of such Act) not to exceed $400,865; traveling expenses, including not exceeding $1,000 for expenses of attendance at meetings concerned with the work of the National Gallery of Art, when specifically authorized by the treasurer of the gallery; streetcar fares; supplies; equipment including labor-saving machines and devices and the rental, repair, and exchange thereof; periodicals, newspapers, lawbooks (not to exceed $150), and books of reference; not to exceed $100 for payment in advance when authorized by the treasurer of the gallery for library membership in societies whose publications are available to members only or to members at a price lower than to the general public; purchase, repair, and cleaning of uniforms for guards and elevator operators; leather and rubber articles and gas masks for the protection of public property and employees; not to exceed $11,000 for printing and binding; purchase or rental of devices and services for protecting buildings and contents thereof; and maintenance and repair of buildings, approaches, and grounds, $541,365: Provided, That section 3709 of the Revised Statutes, or the Classification Act of 1923, as amended, shall not apply to the restoration and repair of works of art for the National Gallery of Art, the cost of which shall not exceed $15,000.

Total, Smithsonian Institution, $1,670,405, of which amount not to exceed $1,310,369 may be expended for personal services in the District of Columbia.

TARIFF COMMISSION

For salaries and expenses of the Tariff Commission, including personal services in the District of Columbia and elsewhere, for traveling expenses not to exceed $16,200, purchase and exchange of labor-saving devices, the purchase and exchange of professional and scientific books, lawbooks, books of reference, gloves and other protective equipment for photostat and other machine operators, subscriptions to newspapers and periodicals, and contract stenographic reporting services, as authorized by sections 330 to 341 of the Tariff Act of 1930, approved June 17, 1930 (19 U. S. C. 1330-1341), $853,200, of which amount not to exceed $2,500 may be expended for expenses, except membership fees, of attendance at meetings concerned with subjects under investigation by the Commission; and not to exceed $7,500 for allowances for living quarters, including heat, fuel, and light, as authorized by the Act approved June 26, 1930 (5 U. S. C. 118a), but not to exceed $1,700 for any one person: Provided, That no part of this appropriation shall be used to pay the salary of any member of the Tariff Commission who shall hereafter participate in any proceedings under sections 336, 337, and 338 of the Tariff Act of 1930, wherein he or any member of his family has any special, direct, and pecuniary interest, or in which he has acted as attorney or special representative.

For all printing and binding for the Tariff Commission, $15,000.

Total, Tariff Commission, $868,200.
For the purpose of carrying out the provisions of the Act entitled "The Tennessee Valley Authority Act of 1933", approved May 18, 1933, as amended by the Act approved August 31, 1935, and by the Act approved July 26, 1939 (16 U. S. C., chapter 12A), including the continued construction of Kentucky Dam at Gilbertsville, Kentucky; Watts Bar Dam and Steam Plant; Fort Loudon Dam (including an extension to bring the waters of the Little Tennessee River within the pool of this project); Cherokee Dam; Apalachia Dam; Occonee Dam Numbered 3; Fontana Dam; a dam on the south fork of the Holston River; a dam on the Watauga River; and an additional unit at the Sheffield steam plant; the construction of a system of public-use navigation terminals on the Tennessee River; and the beginning of construction immediately of a fertilizer and elemental phosphorus manufacturing plant at or near Mobile, Alabama; and the acquisition of necessary land, the clearing of such land, relocation of highways, and the construction or purchase of transmission lines and other facilities, and all other necessary works authorized by such Acts, and for printing and binding, lawbooks, books of reference, newspapers, periodicals, purchase as provided by section 6 of the Act approved April 28, 1942 (Public Law Numbered 527), maintenance, and operation of passenger-carrying vehicles, rents in the District of Columbia and elsewhere, traveling expenses not to exceed $615,236, and all necessary salaries and expenses connected with the organization, operation, and investigations of the Tennessee Valley Authority, and for examination of estimates of appropriations and activities in the field, $136,100,000: Provided, That this appropriation and any unexpended balance on June 30, 1942, in the "Tennessee Valley Authority fund 1942", and the receipts of the Tennessee Valley Authority from all sources during the fiscal year 1943 (subject to the provisions of section 26 of the Tennessee Valley Authority Act of 1933, as amended), shall be covered into and accounted for as one fund to be known as the "Tennessee Valley Authority fund, 1943", to remain available until June 30, 1943, and to be available for the payment of obligations chargeable against the "Tennessee Valley Authority fund, 1942": Provided further, That purchases may be made by the Authority during the fiscal year 1943 without regard to the provisions of section 3709 of the Revised Statutes and section 9 (b) of the Tennessee Valley Authority Act, as amended, when in the judgment of the Board of Directors of the Authority such a procedure will expedite the completion of projects determined by the President to be essential for defense purposes.

UNITED STATES MARITIME COMMISSION

To increase the construction fund established by the "Merchant Marine Act, 1936", $980,060,000, of which not to exceed $9,956,734 shall be available for administrative expenses of the United States Maritime Commission, including the following: Personal services in the District of Columbia and elsewhere; travel expenses in accordance with the Standardized Government Travel Regulations and the Act of June 3, 1926, as amended, when specifically authorized by the Chairman of the Commission, at meetings concerned with work of the Commission; printing and binding; lawbooks, books of reference, and not to exceed $6,000 for periodicals and newspapers; contract stenographic reporting services; procurement of supplies, equipment, and services, including telephone, telegraph, radio, and teletype services; purchase and exchange (not to exceed $2,500), maintenance,
repair, and operation of passenger-carrying automobiles for official use; typewriting and adding machines, and other labor-saving devices, including their repair and exchange; expenses (not exceeding $60,000) for transfer of household goods and effects as provided by the Act of October 10, 1940 (Public, Numbered 899), and regulations promulgated thereunder; necessary expenses (not exceeding $6,000) incident to the education and training of personnel of the Commission detailed at institutions for scientific education and research as authorized by the Act of August 4, 1939; compensation as authorized by said Act of August 4, 1939, for officers of the Army, Navy, Marine Corps, or Coast Guard, detailed to the Commission; allowances for living quarters, including heat, fuel, and light, as authorized by the Act of June 26, 1930; and including not to exceed $255,000 for the employment, on a contract or fee basis, of persons, firms, or corporations for the performance of special services, including accounting, legal, actuarial, and statistical services, without regard to section 3709 of the Revised Statutes: Provided, That the sum of not less than $20,000,000 from the said construction fund shall be available for the construction of towboats and barges adapted for use in the transportation of oil, gasoline, fuels, and other commodities over the inland or coastal waters of the United States: Provided, That the said construction fund shall be available for carrying out the activities and functions which the Commission is authorized to perform under title III of the First Supplemental National Defense Appropriation Act, 1942 (Public Law 247): Provided further, That the said construction fund shall be available for carrying out the provisions of Executive Order Numbered 9112 of March 26, 1942: Provided further, That the amount of contract authorizations contained in the Independent Offices Appropriation Act, 1942, and Acts prior thereto, for carrying out the provisions of the Merchant Marine Act, 1936, as amended, is hereby increased by $90,000,000.

STATE MARINE SCHOOL ACT OF MARCH 4, 1911

To reimburse the State of California, $50,000; the State of Maine, $60,416.66, of which amount $10,416.66 shall be available immediately; the State of Massachusetts, $50,000; the State of New York, $50,000; and the State of Pennsylvania, $50,000; for expenses incurred in the maintenance and support of marine schools in such States as provided in the Act authorizing the establishment of marine schools, and so forth, approved March 4, 1911, as amended (34 U. S. C. 1121; Public Law 191, Seventy-seventh Congress); and for the maintenance and repair of vessels loaned by the United States to the said States for use in connection with such State marine schools, $100,000; in all, $360,416.66.

Total, United States Maritime Commission, $980,440,416.66.

VETERANS' ADMINISTRATION

Administration, medical, hospital, and domiciliary services: For all salaries and expenses of the Veterans' Administration, including the expenses of maintenance and operation of medical, hospital, and domiciliary services of the Veterans' Administration, in carrying out the duties, powers, and functions devolving upon it pursuant to the authority contained in the Act entitled "An Act to authorize the President to consolidate and coordinate governmental activities affecting war veterans", approved July 3, 1930 (38 U. S. C. 11-11f), and any and all laws for which the Veterans' Administration is now or may hereafter be charged with administering, $110,909,088: Provided, That not to exceed $5,500 of this amount shall be available for expenses, except membership fees, of employees, detailed by the

STATE MARINE SCHOOL ACT OF MARCH 4, 1911

To reimburse the State of California, $50,000; the State of Maine, $60,416.66, of which amount $10,416.66 shall be available immediately; the State of Massachusetts, $50,000; the State of New York, $50,000; and the State of Pennsylvania, $50,000; for expenses incurred in the maintenance and support of marine schools in such States as provided in the Act authorizing the establishment of marine schools, and so forth, approved March 4, 1911, as amended (34 U. S. C. 1121; Public Law 191, Seventy-seventh Congress); and for the maintenance and repair of vessels loaned by the United States to the said States for use in connection with such State marine schools, $100,000; in all, $360,416.66.

Total, United States Maritime Commission, $980,440,416.66.

VETERANS' ADMINISTRATION

Administration, medical, hospital, and domiciliary services: For all salaries and expenses of the Veterans' Administration, including the expenses of maintenance and operation of medical, hospital, and domiciliary services of the Veterans' Administration, in carrying out the duties, powers, and functions devolving upon it pursuant to the authority contained in the Act entitled "An Act to authorize the President to consolidate and coordinate governmental activities affecting war veterans", approved July 3, 1930 (38 U. S. C. 11-11f), and any and all laws for which the Veterans' Administration is now or may hereafter be charged with administering, $110,909,088: Provided, That not to exceed $5,500 of this amount shall be available for expenses, except membership fees, of employees, detailed by the
Administrator of Veterans' Affairs to attend meetings of associations for the promotion of medical science or for the betterment of insurance practices and conventions of organized war veterans: Provided further, That this appropriation shall be available also for personal services in the District of Columbia and elsewhere, including traveling expenses; examination of estimates of appropriations in the field, including actual expenses of subsistence or per diem allowance in lieu thereof; transfer of household goods and effects as provided by the Act of October 10, 1940, and regulations promulgated thereunder; furnishing and laundering of such wearing apparel as may be prescribed for employees in the performance of their official duties; purchase and exchange of lawbooks, books of reference, periodicals, and newspapers; for passenger-carrying and other motor vehicles, including purchase, maintenance, repair, and operation of same, including not more than two passenger automobiles for general administrative use of the central office in the District of Columbia; and notwithstanding any provisions of law to the contrary, the Administrator is authorized to utilize Government-owned automotive equipment in transporting children of Veterans' Administration employees located at isolated stations to and from school under such limitations as he may by regulation prescribe; and notwithstanding any provisions of law to the contrary, the Administrator is authorized to expend not to exceed $2,000 of this appropriation for actuarial services pertaining to the Government life-insurance fund, to be obtained by contract, without obtaining competition, at such rates of compensation as he may determine to be reasonable; for allotment and transfer to the Federal Security Agency (Public Health Service), the War, Navy, and Interior Departments, for disbursement by them under the various headings of their applicable appropriations, of such amounts as are necessary for the care and treatment of beneficiaries of the Veterans' Administration, including minor repairs and improvements of existing facilities under their jurisdiction necessary to such care and treatment; for expenses incidental to the maintenance and operation of farms; for recreational articles and facilities at institutions maintained by the Veterans' Administration; for administrative expenses incidental to securing employment for war veterans; for funeral, burial, and other expenses incidental thereto for beneficiaries of the Veterans' Administration accruing during the year for which this appropriation is made or prior fiscal years: Provided further, That the appropriations herein made for the care and maintenance of veterans in hospitals or homes under the jurisdiction of the Veterans' Administration shall be available for the purchase of tobacco to be furnished, subject to such regulations as the Administrator of Veterans' Affairs shall prescribe, to veterans receiving hospital treatment or domiciliary care in Veterans' Administration hospitals or homes: Provided further, That this appropriation shall be available for continuing aid to State or Territorial homes for the support of disabled volunteer soldiers and sailors, in conformity with the Act approved August 27, 1888 (24 U. S. C. 134), as amended, for those veterans eligible for admission to Veterans' Administration facilities for hospital or domiciliary care: Provided further, That the Administrator is hereby authorized to employ medical consultants for duty on such terms as he may deem advisable and without regard to the Classification Act of 1923, as amended: Provided further, That this appropriation shall be available for the purchase directly from sources authorized by the common carriers of printed reduced fare requests for use by veterans when traveling at their own expense from or to Veterans' Administration facilities.

No part of this appropriation shall be expended for the purchase of any site for or toward the construction of any new hospital or
For printing and binding for the Veterans' Administration, including all its bureaus and functions located in Washington, District of Columbia, and elsewhere, $138,000.

Pensions: For the payment of compensation, pensions, gratuities, and allowances, now authorized under any Act of Congress, or regulation of the President based thereon, or which may hereafter be authorized, including emergency officers' retirement pay and annuities, the administration of which is now or may hereafter be placed in the Veterans' Administration, accruing during the fiscal year for which this appropriation is made or in prior fiscal years, $445,000,000, to be immediately available.

For military and naval insurance accruing during the fiscal year for which this appropriation is made or in prior fiscal years, $12,821,000.

National Service Life Insurance: For transfer to the National Service Life Insurance Fund, in accordance with the provisions of the National Service Life Insurance Act of 1940, on account of payments of benefits in excess of the reserve of the policy in case of death, or for premiums waived in case of total disability, in cases where the death or total disability of the insured shall have been determined by the Administrator of Veterans' Affairs to be the result of disease or injury traceable to the extra hazards of military or naval service, and to reimburse the National Service Life Insurance Fund for payments made therefrom when recovery of such payments is waived by the Administrator of Veterans' Affairs under the authority of section 609 (a) of said Act, $27,770,000, to be immediately available.

Hospital and domiciliary facilities: For hospital and domiciliary facilities, $4,557,000, to remain available until expended and of which amount not to exceed $500,000 shall be immediately available: Provided, That this amount shall be available for use by the Administrator of Veterans' Affairs, with the approval of the President, for extending any of the facilities under the jurisdiction of the Veterans' Administration or for any of the purposes set forth in sections 1 and 2 of the Act approved March 4, 1931 (38 U. S. C. 438): Provided further, That not to exceed 3 per centum of this amount shall be available for the employment in the District of Columbia and in the field of necessary technical and clerical assistants to aid in the preparation of plans and specifications for the projects as approved hereunder and in the supervision of the execution thereof, and for traveling expenses, field office equipment, and supplies in connection therewith.

Total, Veterans' Administration, $601,195,088: Provided, That no part of this appropriation shall be expended for the purchase of oleomargarine or butter substitutes except for cooking purposes: Provided further, That no part of this appropriation shall be available for hospitalization or examination of any persons except beneficiaries entitled under the laws bestowing such benefits to veterans unless reimbursement of cost is made to the appropriation at such rates as may be fixed by the Administrator of Veterans' Affairs.

Sec. 2. During the fiscal year ending June 30, 1943, the salaries of the Commissioners of the Interstate Commerce Commission, the Commissioners of the United States Maritime Commission with the exception of the Chairman so long as the office is held by the present incumbent, and the Commissioners of the United States Tariff Commission shall be at the rate of $10,000 each per annum.
Sec. 3. No part of any appropriation contained in this Act shall be used to pay the compensation of any officer or employee of the Government of the United States, or of any agency the majority of the stock of which is owned by the Government of the United States, whose post of duty is in continental United States unless such person is a citizen of the United States or a person in the service of the United States on the date of enactment of this Act who, being eligible for citizenship, has filed a declaration of intention to become a citizen or who owes allegiance to the United States. This section shall not apply to citizens of the Commonwealth of the Philippines.

Sec. 4. No part of any appropriation contained in this Act shall be used to pay the salary or wages of any person who advocates, or who is a member of an organization that advocates, the overthrow of the Government of the United States by force or violence: Provided, That for the purposes hereof an affidavit shall be considered prima facie evidence that the person making the affidavit does not advocate, and is not a member of an organization that advocates, the overthrow of the Government of the United States by force or violence: Provided further, That any person who advocates, or who is a member of an organization that advocates, the overthrow of the Government of the United States by force or violence and accepts employment the salary or wages for which are paid from any appropriation contained in this Act shall be guilty of a felony and, upon conviction, shall be fined not more than $1,000 or imprisoned for not more than one year, or both: Provided further, That the above penal clause shall be in addition to, and not in substitution for, any other provisions of existing law.

Sec. 5. Where appropriations in this Act are expendable for travel expenses and no specific limitation has been placed thereon, the expenditures for travel expenses may not exceed the amount set forth therefor in the budget estimates submitted for the appropriations.

Sec. 6. Where appropriations in this Act are expendable for the purchase of newspapers and periodicals and no specific limitation has been placed thereon, the expenditures therefor under each such appropriation may not exceed the amount of $50, but this limitation shall not apply to the Office of Government Reports and the Selective Service System: Provided, That this limitation shall not apply to the purchase of scientific, technical, trade, or traffic periodicals necessary in connection with the performance of the authorized functions of the agencies for which funds are herein provided.

Sec. 7. This Act may be cited as the “Independent Offices Appropriation Act, 1943”.

Approved, June 27, 1942.
commissioned warrant and warrant officers of the Regular Navy as he
may deem necessary and the authorized number of commissioned
officers of the line and of each staff corps to which such appointments
may be made is increased accordingly.

SEC. 2. Candidates shall, on June 30 of the calendar year in which
they are to be appointed, have completed not less than three years of
service as a warrant officer and shall, on the same date, to be eligible
for appointment in the rank of lieutenant, lieutenant (junior grade),
or ensign, be not more than forty, thirty-five, or thirty-two years of
age, respectively: Provided, That the foregoing limitations shall not
apply until one year subsequent to the date of approval of this Act.

SEC. 3. No candidate shall be appointed who is not recommended
by a commanding officer under whom he has served as a commissioned
warrant or warrant officer nor until he shall have established his
mental, moral, physical, and professional qualifications, in accordance
with standards to be prescribed by the Secretary of the Navy, before,
and shall have been recommended by, a board of medical examiners
and a naval examining board: Provided, That any candidate who
shall have twice failed to establish his qualifications for an appoint-
ment pursuant to this Act shall thereafter be ineligible for further
consideration for such appointment to any of the ranks provided
herein.

SEC. 4. Each officer upon appointment shall take rank after the
junior officer of the same rank in the line or appropriate staff corps
on the date of appointment and each officer appointed to a staff corps
shall be commissioned in the grade in which the said junior officer
is then serving.

SEC. 5. Each officer appointed pursuant to this Act to the grade of
lieutenant in the line of the Navy shall be carried as an extra number
in that grade only and, while in such grade, shall become eligible for
consideration for promotion to the next higher grade by a line selec-
tion board when the officer next senior to him becomes eligible.

SEC. 6. The Secretary of the Navy, under such regulations as he
may prescribe, may revoke the commission of any officer on the active
list appointed pursuant to this Act who, at the date of revocation,
had less than seven years of continuous commissioned service in
the Navy, including service as a commissioned warrant officer, and
any officer whose commission is so revoked shall be discharged from
the naval service.

SEC. 7. Except as herein otherwise provided, officers appointed
under the authority of this Act shall be governed by the provisions
of existing laws and of laws hereafter enacted relating to line and
staff officers of the Navy, as may be appropriate: Provided, That no
officer appointed pursuant to this Act shall suffer any reduction in
pay and allowances to which he would have been entitled had he not
been so appointed.

SEC. 8. The provisions of this Act, except as may be necessary to
adapt the same thereto, shall apply to the Marine Corps and Coast
Guard in like manner and to the same extent and with the same
relative conditions in all respects as are provided for the Regular
Navy.

SEC. 9. All existing laws or parts of existing laws authorizing the
permanent appointment of commissioned warrant and warrant officers
to the grade or rank of ensign or above in the line and staff corps of
the Regular Navy, and all other laws or parts of laws insofar as they
are inconsistent with or in conflict with the provisions of this Act,
are hereby repealed.

Approved, June 27, 1942.
AN ACT

Making appropriations for the government of the District of Columbia and other activities chargeable in whole or in part against the revenues of such District for the fiscal year ending June 30, 1943, and for other purposes.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That in order to defray the expenses of the District of Columbia for the fiscal year ending June 30, 1943, any revenue (not including the proportionate share of the United States in any revenue arising as the result of the expenditure of appropriations made for the fiscal year 1924 and prior fiscal years) now required by law to be credited to the District of Columbia and the United States in the same proportion that each contributed to the activity or source from whence such revenue was derived shall be credited wholly to the District of Columbia, and, in addition, $6,000,000 is appropriated, out of any money in the Treasury not otherwise appropriated, to be advanced July 1, 1942, and all of the remainder out of the combined revenues of the District of Columbia, namely:

GENERAL EXPENSES

EXECUTIVE OFFICE

For personal services, $110,185, plus so much as may be necessary to compensate the Engineer Commissioner at such rate in grade 8 of the professional and scientific service of the Classification Act of 1923, as amended, as may be determined by the Board of Commissioners, and including $7,000 for examination of estimates of appropriations and for other purposes without reference to the Classification Act of 1923, as amended, or civil-service requirements.

Purchasing division: For personal services, $57,775.

Department of Inspections: For personal services, $289,245, including two members of plumbing board at $150 each, and two members, board of examiners, steam engineers at $300 each, the inspector of boilers to serve without additional compensation.

To carry out the provisions of section 10 of the Act of June 4, 1934, entitled "An Act to amend the Act entitled 'An Act to require the erection of fire escapes in certain buildings in the District of Columbia, and for other purposes', approved March 19, 1906, as amended" (48 Stat. 843), $10,000.

Office of Poundmaster: For personal services, including the salary of the poundmaster at $2,600 per annum, maintenance and operation of motor vehicles, and other necessary expenses, $16,940.

PUBLIC CONVENIENCE STATIONS

For maintenance of public convenience stations, including compensation of necessary employees, $18,500.

For the construction of three public-convenience stations, on District-owned land, including the acquisition by the Commissioners of additional necessary land, $40,000: Provided, That not to exceed 3 per centum of the amount herein appropriated may be transferred to the credit of the appropriation account "Municipal Architect's Office, construction services", to be available for the preparation of plans and specifications for said buildings.

CARE OF THE DISTRICT BUILDINGS

For personal services, including temporary labor, and service of cleaners as necessary at not to exceed 48 cents per hour, $265,075:
Provided, That no other appropriation made in this Act shall be available for the employment of additional assistant engineers or watchmen for the care of the District buildings.

For fuel, light and power, repairs, laundry, and miscellaneous supplies, $120,230.

**ASSessor’s Office**

For personal services, $341,885.

**Board of Tax Appeals**

For personal services in accordance with title IX of the Act entitled "An Act to amend the District of Columbia Revenue Act of 1937, and for other purposes", approved May 16, 1938, as amended by the Act of July 26, 1939, $14,140.

**Collector’s Office**

For personal services, $54,240; for temporary clerk hire, $2,500; in all, $56,760.

For purchase of cash register machines, $2,840, adding machines, $360, and for replacement of a money safe at main office in the District Building, $2,500; in all, $5,700, to be available immediately.

**Auditor’s Office**

For personal services, $133,355, including $2,000 for continuing the employment of a real-estate expert without reference to the Classification Act of 1923, as amended, or civil-service requirements.

**Office of Corporation Counsel**

Corporation counsel, including extra compensation as general counsel of the Public Utilities Commission, and other personal services, $123,607.

**Alcoholic Beverage Control Board**

For personal services, streetcar and bus transportation, telephone service, not exceeding $100 for witness fees, and not less than $12,000 for beverage tax stamps, and other necessary contingent and miscellaneous expenses, including books of reference and periodicals, $51,095.

**Coroner’s Office**

For personal services, including deputy coroners, in accordance with the Classification Act of 1923, as amended, $14,855.

For the maintenance of a non-passenger-carrying motor wagon for the morgue, jurors’ fees, witnesses’ fees, ice, disinfectants, telephone service, and other necessary supplies and services, repairs to the morgue, and the necessary expenses of holding inquests, including stenographic services in taking testimony and photographing unidentified bodies, $6,100.

**Office of Superintendent of Weights, Measures, and Markets**

For personal services, $61,070.

Weights, measures, and markets, expenses: For contingent expenses, and maintenance and repairs to markets, including not to exceed $1,000 for purchase of commodities and for personal services in connection with investigation and detection of sales of short weight and measure, maintenance and repair of motor vehicles, and for the purchase, including exchange, of one motor vehicle equipped for making investigations of sales of gasoline and oil by short measure, $9,675.
Motortruck master scale: For the purchase and installation of a motortruck master scale for verifying the weights of coal and other commodities sold in large loads, including construction of weight-master's office and all other necessary appurtenances as determined by the Commissioners, $5,000.

OFFICE OF CHIEF CLERK, ENGINEER DEPARTMENT

For personal services, $35,350.

MUNICIPAL ARCHITECT'S OFFICE

For personal services, $70,080, of which $2,600 shall be available for continuing the employment of one unclassified engineering examiner and computer.

All apportionments of appropriations for the use of the municipal architect in payment of personal services employed on construction work provided for by said appropriations shall be based on an amount not exceeding 3 per centum of a total of not more than $2,000,000 of appropriations made for such construction projects and not exceeding 2½ per centum of a total of the appropriations in excess of $2,000,000, and appropriations specifically made in this Act for the preparation of plans and specifications shall be deducted from any allowances authorized under this paragraph:

Provided, That reimbursements may be made to this fund from appropriations contained in this Act for services rendered other activities of the District government, without reference to fiscal-year limitations on such appropriations.

PUBLIC UTILITIES COMMISSION

For two commissioners, and for other personal services, $78,715.

For incidental and all other general necessary expenses authorized by law, including the purchase of newspapers, $1,500.

No part of the appropriations contained in this Act shall be used for or in connection with the preparation, issuance, publication, or enforcement of any regulation or order of the Public Utilities Commission requiring the installation of meters in taxicabs, or for or in connection with the licensing of any vehicle to be operated as a taxicab except for operation in accordance with such system of uniform zones and rates and regulations applicable thereto as shall have been prescribed by the Public Utilities Commission.

DEPARTMENT OF INSURANCE

For personal services, $34,495.

SURVEYOR'S OFFICE

For personal services, including $6,560 for the employment of one temporary field party, $87,810.

MINIMUM WAGE AND INDUSTRIAL SAFETY BOARD

Salaries and expenses: For all expenses necessary for the Minimum Wage and Industrial Safety Board, created by the Act of October 14, 1941, amending the Act of September 19, 1918, including personal services and printing and binding, $31,625.

ZONING COMMISSION

For salaries and expenses necessary for the administration of the Act entitled "An Act providing for the zoning of the District of Columbia and the regulation of the location, height, bulk, and uses
of buildings and other structures and of the uses of land in the District of Columbia, and for other purposes”, approved June 20, 1938, $12,655.

COMMISSION ON MENTAL HEALTH

For compensation of members of the Commission on Mental Health of the District of Columbia, and other personal services, $21,342: Provided. That the salary of the executive secretary shall be at the rate of $3,000 per annum and the salary of each physician-member shall be at the rate of $3,800 per annum.

BOARD OF INDETERMINATE SENTENCE AND PAROLE

For salaries and expenses, including not to exceed $300 for travel in attending parole conventions and conferences, $23,575.

OFFICE OF ADMINISTRATOR OF RENT CONTROL

Salaries and expenses: For all expenses necessary in carrying out the provisions of the District of Columbia Emergency Rent Act, approved December 2, 1941, including personal services and printing and binding, $70,720.

DISTRICT OF COLUMBIA EMPLOYEES’ COMPENSATION FUND

For carrying out the provisions of section 11 of the District of Columbia Appropriation Act approved July 11, 1919, extending to the employees of the government of the District of Columbia the provisions of the Act entitled “An Act to provide compensation for employees of the United States suffering injuries while in the performance of their duties, and for other purposes”, approved September 7, 1916, $65,000.

Administrative expenses, compensation to injured employees in the District of Columbia: For the enforcement of the Act entitled “An Act to provide compensation for disability or death resulting from injury to employees in certain employments in the District of Columbia, and for other purposes”, approved May 17, 1928 (45 Stat. 600), $87,215, for transfer to and expenditure by the Employees’ Compensation Commission under its appropriations “Salaries and expenses”, $86,715, and “Printing and binding”, $500.

For financing of the liability of the government of the District of Columbia, created by the Act entitled “An Act for the retirement of employees in the classified civil service, and for other purposes”, approved May 22, 1920, and Acts amendatory thereof (5 U. S. C. 707a), $879,575, which amount shall be placed to the credit of the “civil service retirement and disability fund”.

REGISTER OF WILLS

For personal services, $82,478.

For miscellaneous and contingent expenses, telephone bills, printing, contract statistical services, typewriters, photostat paper and supplies, including laboratory coats and photographic developing-room equipment, towels, towel service, window washing, streetcar tokens, furniture and equipment and repairs thereto, and purchase of books of reference, lawbooks and periodicals, $13,120.

RECORDER OF DEEDS

For personal services, $126,188.

For miscellaneous and contingent expenses, including telephone service, printing, binding, rebinding, repairing, and preservation
of records; typewriters, towels, towel service, furniture and equipment and repairs thereto; books of reference, lawbooks and periodicals, streetcar tokens, postage; not exceeding $100 for rest room for sick and injured employees and the equipment of and medical supplies for said rest room, and all other necessary incidental expenses, $13,000.

CONTINGENT AND MISCELLANEOUS EXPENSES

For checks, books, lawbooks, books of reference, including $1,000 for lawbooks and books of reference for the Corporation Counsel's office, periodicals, newspapers, stationery; surveying instruments and implements; drawing materials; binding, rebinding, repairing, and preservation of records; ice; including $575 for affiliation with the National Safety Council, Incorporated; traveling expenses not to exceed $3,000; including payment of dues and traveling expenses in attending conventions when authorized by the Commissioners of the District of Columbia; expenses authorized by law in connection with the removal of dangerous or unsafe and insanitary buildings, including payment of a fee of $6 per diem to each member of board of survey, other than the inspector of buildings, while actually employed on surveys of dangerous or unsafe buildings; not exceeding $3,000 for the settlement of claims not in excess of $250 each, approved by the Commissioners under and in accordance with the provisions of the Act entitled "An Act authorizing the Commissioners of the District of Columbia to settle claims and suits against the District of Columbia", approved February 11, 1929 (45 Stat. 1160), as amended by the Act approved June 5, 1930 (46 Stat. 500); not to exceed $250 to aid in support of the National Conference of Commissioners on Uniform State Laws; maintenance and repair of wharves; and other general necessary expenses of District offices, $40,200: Provided, That no part of this or any other appropriation contained in this Act shall be expended for printing or binding a schedule or list of supplies and materials for the furnishing of which contracts have been or may be awarded.

For postage for strictly official mail matter, including the rental of postage-meter equipment, $23,700.

For judicial expenses, including witness fees, and expert services in District of Columbia cases before the District Court of the United States for the District of Columbia, $1,500: Provided, That the Commissioners of the District of Columbia are authorized, when in their judgment such action be deemed in the public interest, to contract for stenographic reporting services without regard to section 3709 of the Revised Statutes (41 U. S. C. 5) under available appropriations contained in this Act: Provided further, That neither the District of Columbia nor any officer thereof acting in his official capacity for the District of Columbia shall be required to pay court costs to the clerk of any court in and for the District of Columbia.

For general advertising, authorized and required by law, and for tax and school notices and notices of changes in regulations, $9,000: Provided, That this appropriation shall not be available for the payment of advertising in newspapers published outside of the District of Columbia, notwithstanding the requirement for such advertising provided by existing law.

For advertising notice of taxes in arrears July 1, 1942, as required to be given by the Act of February 28, 1898, as amended, to be reimbursed by a charge of 50 cents for each lot or piece of property advertised, $2,500: Provided, That this appropriation shall not be available for the payment of advertising the delinquent tax list for more than once a week for two weeks in the regular issue of one morn-
ing or one evening newspaper published in the District of Columbia, notwithstanding the provisions of existing law.

For printing and binding, $69,000, of which $1,650 shall be available immediately for payment of 1942 obligations: Provided, That no part of the appropriation contained in this Act shall be available for expenditure for printing and binding unless the need for such expenditure shall have been specifically approved by the Commissioners of the District of Columbia, or by the purchasing officer and the auditor for the District of Columbia acting for such Commissioners: Provided further, That the unexpended balance of the appropriation under this head in the District of Columbia Appropriation Act, 1942, is hereby continued available until June 30, 1943.

CENTRAL GARAGE

For maintenance, care, repair, and operation of passenger-carrying automobiles, work cars, field wagons, ambulances, and busses owned by the District of Columbia, including personal services, $60,530; for purchase (including exchange) of passenger-carrying automobiles, work cars, and field wagons, $18,500; and for purchase of two automobiles for pool service, in all, $80,880.

For allowances for furnishing privately owned motor vehicles in the performance of official duties at a rate of not to exceed $264 per year for each automobile, $13,200: Provided, That allowances under this appropriation shall be made only to persons whose duties require full-time field service.

All motor-propelled passenger-carrying vehicles owned by the District of Columbia shall be used exclusively for "official purposes" directly pertaining to the public services of said District, and shall be under the direction and control of the Commissioners, who may from time to time alter or change the assignment for use thereof or direct the joint or interchangeable use of any of the same by officials and employees of the District, except as otherwise provided in this Act; and "official purposes" shall not include the transportation of officers and employees between their domiciles and places of employment, except as to the Commissioners of the District of Columbia and in cases of officers and employees the character of whose duties makes such transportation necessary, and then only as to such latter cases when the same is approved by the Commissioners. No motor vehicles shall be transferred from the police or fire departments to any other branch of the government of the District of Columbia.

Appropriations in this Act shall not be used for the payment of premiums or other cost of fire insurance.

The Commissioners are authorized, in their discretion, to furnish necessary transportation in connection with strictly official business of the District of Columbia by the purchase of streetcar and bus fares from appropriations contained in this Act: Provided, That the expenditures herein authorized shall be so apportioned as not to exceed a total of $17,000: Provided further, That the provisions of this paragraph shall not include the appropriations herein made for the fire and police departments.

EMERGENCY FUND

To be expended in case of emergency, such as riot, pestilence, public insanitary conditions, calamity by flood, or fire, or storm, and of like character, and for other purposes, in the discretion of the Commissioners, $3,500: Provided, That the certificate of the Commissioners shall be sufficient voucher for the expenditure of this appropriation for such purposes as they may deem necessary.
REFUND OF ERRONEOUS COLLECTIONS

To enable the Commissioners, in any case where taxes, special assessments, school-tuition charges, payments for lost library books, rents, fines, fees, or collections of any character have been erroneously covered into the Treasury to the credit of the general revenues of the District of Columbia, to refund such erroneous payments, wholly or in part, including the refunding of fees paid for building permits authorized by the District of Columbia Appropriation Act approved March 2, 1911 (36 Stat. 967), $75,000: Provided, That this appropriation shall be available for such refunds of payments made within the past three years.

REPAYMENT OF LOAN FROM PUBLIC WORKS ADMINISTRATION, INCLUDING INTEREST

For reimbursement to the United States, in compliance with section 3 of the Act approved June 25, 1938 (52 Stat. 1203), of funds loaned under the authority of said Act, including interest, $2,500,000.

FREE PUBLIC LIBRARY

For personal services, and for substitutes and other special and temporary services, including extra services on Sundays, holidays, and Saturday half holidays, at the discretion of the librarian, $475,358.

Miscellaneous: For books, periodicals, newspapers, and other printed material, including payment in advance for subscription books, and society publications, including not exceeding $300 for music records and sound recordings, $37,000: Provided, That the disbursing officer of the District of Columbia is authorized to advance to the librarian of the Free Public Library, upon requisition previously approved by the auditor of the District of Columbia, sums of money not exceeding $25 at the first of each month, to be expended for the purchase of certain books, pamphlets, numbers of periodicals or newspapers, or other printed material, and to be accounted for on itemized vouchers.

For binding, including necessary personal services, $30,000.

For maintenance, alterations, repairs, fuel, lighting, fitting up buildings, care of grounds, maintenance of motor delivery vehicles, and other contingent expenses, $51,625.

For rent of suitable quarters for branch libraries in Anacostia, Chevy Chase, and Woodridge, $7,560.

For continuing the construction in square 491 of the first unit of an extensible library building, $128,000: Provided, That the unexpended balances of the amounts made available by the District of Columbia Appropriation Act, 1940, for the preparation of plans and specifications for this building shall remain available for the same purposes and under the same conditions and limitations until June 30, 1943.

SEWERS

For personal services, including one chief engineering inspector at $2,600 per annum, without reference to civil-service requirements, $188,860.

For cleaning and repairing sewers and basins, including the purchase, exchange, operation, and maintenance of non-passenger-carrying motor vehicles used in this work; and for operation and mainte-
nance of the sewage pumping service, including repairs to equipment, machinery, and pumping stations, and employment of mechanics and laborers, purchase of electricity, fuel, oil, waste, and other supplies, $250,000.

For construction of sewers and receiving basins, $630,000, including the purchase, exchange, operation, and maintenance of non-passenger-carrying motor vehicles used in this work.

For assessment and permit work, sewers, including not to exceed $1,000 for purchase or condemnation of rights-of-way for construction, maintenance, and repair of public sewers, $500,000, of which $100,000 shall be immediately available.

For the control and prevention of the spread of mosquitoes in the District of Columbia, including personal services, operation, maintenance, and repair of motor-propelled vehicles, purchase of oil, and other necessary expenses, $4,800.

Sewage treatment plant: For operation and maintenance, including salaries and wages of necessary employees, supplies, repairs to buildings and equipment, purchase of electric power, fuel, oil, waste, and other necessary expenses, including the maintenance of non-passenger-carrying motor vehicles used in this work, $200,000.

For the pro rata contribution of the District of Columbia to the expenses of the Interstate Commission on the Potomac River Basin, in accordance with Public Resolution Numbered 93, approved July 11, 1940, granting such Commission authority to regulate, control, prevent, or otherwise render unobjectionable and harmless the pollution of the water of the Potomac drainage area by sewage and industrial and other wastes, $3,600.

COLLECTION AND DISPOSAL OF REFUSE

For personal services, $145,550.

For dust prevention, sweeping and cleaning streets, avenues, alleys, and suburban streets, under the immediate direction of the Commissioners, including services and purchase and maintenance of equipment, rent of storage rooms; maintenance and repair of garages; maintenance and repair of non-passenger-carrying motor-propelled vehicles necessary in cleaning streets, purchase of and purchase including exchange of motor-propelled street-cleaning equipment, not to exceed $43,300, and necessary incidental expenses, $565,465.

To enable the Commissioners to carry out the provisions of existing law governing the collection and disposal of garbage, dead animals, night soil, and miscellaneous refuse and ashes in the District of Columbia, including inspection; fencing of public and private property designated by the Commissioners as public dumps; including not to exceed $85,100 for the purchase of and purchase including exchange of non-passenger-carrying motor vehicles; and incidental expenses, $1,214,200, of which not to exceed $26,776 shall be immediately available for payment of 1942 obligations: Provided, That this appropriation shall not be available for collecting ashes or miscellaneous refuse from hotels and places of business or from apartment houses of four or more apartments in which the landlord furnishes heat to tenants.

ELECTRICAL DEPARTMENT

For personal services, $100,840.

For general supplies, repairs, new batteries and battery supplies, telephone rental and purchase, telephone service charges, wire and cable for extension of telegraph and telephone service, repairs of lines and instruments, purchase of poles, tools, insulators, brackets, pins,
Airport and airway lights.

D. C. Code §§ 7-701 to 7-705.

Proviso. Rates, limitation.

Award to lowest bidder.


Proviso. Filling of vacancies.

Vacation schools.

hardware, cross arms, ice, record book, stationery, extra labor, new boxes, maintenance of motor trucks and other necessary items, $70,540.

For placing wires of fire-alarm, police-patrol, and telephone services underground, extension and relocation of police-patrol and fire-alarm systems, purchase and installing additional cables, labor, material, appurtenances, and other necessary equipment and expenses, $93,450.

Street lighting: For purchase, installation, and maintenance of public lamps, lamp posts, street designations, lanterns, and fixtures of all kinds on streets, avenues, roads, alleys, and public spaces, part cost of maintenance of airport and airway lights necessary for operation of the air mail, and for all necessary expenses in connection therewith, including rental of storerooms, extra labor, operation, maintenance, and repair of motor trucks, this sum to be expended in accordance with the provisions of sections 7 and 8 of the District of Columbia Appropriation Act for the fiscal year 1912 (36 Stat. 1008-1011, sec. 7), and with the provisions of the District of Columbia Appropriation Act for the fiscal year 1913 (37 Stat. 181-184, sec. 7), and other laws applicable thereto, $829,900: Provided, That this appropriation shall not be available for the payment of rates for electric street lighting in excess of those authorized to be paid in the fiscal year 1927, and payment for electric current for new forms of street lighting shall not exceed 2 cents per kilowatt-hour for current consumed: Provided further, That no part of this appropriation shall be available for the payment on any contract required by law to be awarded through competitive bidding, which is not awarded to the lowest responsible bidder on specifications, and such specifications shall be so drawn as to admit of fair competition.

PUBLIC SCHOOLS

For personal services of administrative and supervisory officers in accordance with the Act fixing and regulating the salaries of teachers, school officers, and other employees of the Board of Education of the District of Columbia, approved June 4, 1924 (43 Stat. 367-375), including salaries of presidents of teachers colleges in the salary schedule for first assistant superintendents, $722,883.

For personal services of clerks and other employees, $221,545.

For personal services in the department of school attendance and work permits in accordance with the Act approved June 4, 1924 (43 Stat. 367-375), the Act approved February 5, 1925 (43 Stat. 806-808), and the Act approved May 29, 1928 (45 Stat. 998), $44,100.

For personal services of teachers and librarians in accordance with the Act approved June 4, 1924 (43 Stat. 367-375), including for teachers colleges assistant professors in salary class eleven, and professors in salary class twelve, and for health and physical education teachers, $7,609,840: Provided, That teaching vacancies that occur during the fiscal year 1943 wherever found may be filled by the assignment of teachers of special subjects and teachers not now assigned to classroom instruction, and such teachers are hereby made eligible for such assignment without further examination.

For the instruction and supervision of children in the vacation schools, and supervisors and teachers of vacation schools may also be supervisors and teachers of day schools, $38,045.

NIGHT SCHOOLS

For teachers and janitors of night schools, including teachers of industrial, commercial, and trade instruction, and teachers and janitors of night schools may also be teachers and janitors of day schools, $105,800.
For contingent and other necessary expenses, including equipment and purchase of all necessary articles and supplies for classes in industrial, commercial, and trade instruction, $6,000.

AMERICANIZATION WORK

For Americanization work and instruction of foreigners of all ages in both day and night classes, and teachers and janitors of Americanization schools may also be teachers and janitors of the day schools, $12,810.

For contingent and other necessary expenses, including books, equipment, and supplies, $600.

For the development of vocational education in the District of Columbia in accordance with the Act entitled "An Act to provide for the further development of vocational education in the several States and Territories", approved June 8, 1936 (49 Stat. 1488), and regulations promulgated thereunder, $32,675.

CARE OF BUILDINGS AND GROUNDS

For personal services, including care of portable buildings at a rate not to exceed $96 per annum for the care of each building, $1,041,987.

MISCELLANEOUS

For the maintenance of schools for crippled pupils, $4,600.

For transportation of pupils attending schools for sight-conservation pupils, and crippled pupils, $17,100: Provided, That expenditures for streetcar and bus fares from this fund shall not be subject to the general limitations on the use of streetcar and bus fares covered by this Act.

For purchase and repair of furniture, tools, machinery, material, and books, and apparatus to be used in connection with instruction in manual and vocational training, and incidental expenses connected therewith, and for insurance and all other necessary expenses in connection with the operation, maintenance, and repair of District owned or loaned automobiles used in driver-training courses, $81,240, to be immediately available.

For fuel, gas, and electric light and power, $327,750, of which $12,000 shall be available immediately for the payment of 1942 obligations.

For contingent expenses, including United States flags, furniture and repairs of same, stationery, ice, paper towels, and other necessary items not otherwise provided for, and including not exceeding $10,000 for books of reference and periodicals, not exceeding $2,000 for replacement of pianos at an average cost of not to exceed $300 each, and not exceeding $7,500 for labor; in all, $170,000, to be immediately available, of which not to exceed $2,100 may be expended for tabulating school census cards either by contract or by day labor as the Commissioners may determine: Provided, That a bond shall not be required on account of military supplies or equipment issued by the War Department for military instruction and practice by the students of high schools in the District of Columbia.

For the replacement of furniture and equipment and for the purchase of equipment for additional classrooms in existing school buildings, $8,100.

For completely furnishing and equipping buildings and additions to buildings, as follows: Benning School addition, new elementary school at Hillside Road and Alabama Avenue Southeast, Van Ness School addition, Kramer Junior High School, Anacostia Senior High School, and Spingarn Senior High School, $310,000, to be immediately available and to remain available until June 30, 1944.
The unexpended balance of the appropriation of $34,190 for completely furnishing and equipping buildings and additions to buildings, contained in the District of Columbia Appropriation Act, 1942, is continued available for the same purpose in the fiscal year 1943.

For textbooks and other educational books and supplies as authorized by the Act of January 31, 1930 (46 Stat. 62), including not to exceed $7,000 for personal services, $210,000, to be immediately available.

For maintenance of kindergartens, $6,000, to be immediately available.

For purchase of apparatus, fixtures, specimens, technical books, and for extending the equipment and for the maintenance of laboratories of the department of physics, chemistry, biology, and general science in the several high and junior high schools, vocational schools, and teachers colleges, and for the installation of the same, $20,175, to be immediately available.

For utensils, materials, and labor, for establishment and maintenance of school gardens, and not to exceed $700 for use in teaching elementary science in connection therewith, $5,000.

For the purchase, installation, and maintenance of equipment for school yards for the purposes of play of pupils, $7,000.

For repairs and improvements to school buildings and grounds, including purchase, exchange, and maintenance of motortrucks, replacement of boilers, for replacement of the heating plant at the Webb School, replacement of insanitary drinking fountains, replacement of insanitary toilet facilities, new roofs for the Macfarland Junior High School, the Mott School, and the Shaw Junior High School, and for the elimination of emergency fire hazards, and including $2,000 for painting and decorating inside Brookland Elementary School, Tenth and Monroe Streets, Northeast, $597,150, of which amount $100,000 shall be immediately available: Provided, That work performed for repairs and improvements under appropriations contained in this Act shall be by contract or otherwise, as may be determined by the Commissioners to be most advantageous to the District of Columbia: Provided further, That this appropriation shall be available for performing work of repairs and improvements to other municipal buildings subject to reimbursement covering the cost of such work, and a report of expenditures for such repairs and improvements to other municipal buildings shall be submitted to Congress in the annual Budget.

To carry out the purposes of the Act approved June 11, 1926, entitled 'An Act to amend the Act entitled 'An Act for the retirement of public-school teachers in the District of Columbia', approved January 15, 1920, and for other purposes' (44 Stat. 727), $609,000: Provided, That the Treasury Department shall prepare the estimates of the annual appropriations required to be made to the teachers' retirement fund, and shall make actuarial valuations of such fund at intervals of five years, or oftener if deemed necessary by the Secretary of the Treasury: Provided further, That the Board of Commissioners of the District of Columbia is authorized to expend from money to the credit of the teachers' retirement fund an amount not exceeding $5,000 per annum for the expenses necessary in carrying out the provisions of said Act, including actuarial advice.

THE DEAF, DUMB, AND BLIND

For maintenance and instruction of deaf and dumb persons admitted to the Columbia Institution for the Deaf from the District of Columbia, under section 4864 of the Revised Statutes, and as pro-
vided for in the Act approved March 1, 1901 (24 U. S. C. 238), and under a contract to be entered into with the said institution by the Commissioners, $40,000.

For maintenance and instruction of colored deaf-mutes of teachable age belonging to the District of Columbia, in Maryland, or some other State, under a contract to be entered into by the Commissioners, $10,000: Provided, That all expenditures under this appropriation shall be made under the supervision of the Board of Education.

For maintenance and instruction of blind children of the District of Columbia, in Maryland, or some other State, under a contract to be entered into by the Commissioners, $7,500: Provided, That all expenditures under this appropriation shall be made under the supervision of the Board of Education.

Notwithstanding the provision that no part of any appropriation contained in this Act shall be expended for printing or binding a schedule or list of supplies and materials for the furnishing of which contracts have been or may be awarded, the Board of Education is authorized to have printed and bound schedules or lists of supplies, textbooks, and equipment approved by the Board of Education for use in the schools for requisitioning purposes only: Provided, That all such expenditures for printing and binding shall have been specifically approved by the Commissioners of the District of Columbia or by the Purchasing Officer and the Auditor for the District of Columbia, acting for such Commissioners.

No part of any appropriation made in this Act shall be paid to any person employed under or in connection with the public schools of the District of Columbia who shall solicit or receive, or permit to be solicited or received, on any public-school premises, any subscription or donation of money or other thing of value from any pupil enrolled in such public schools for presentation of testimonials to school officials or for any purpose except such as may be authorized by the Board of Education at a stated meeting upon the written recommendation of the superintendent of schools.

No money appropriated in this Act for the purchase of furniture and equipment and school supplies for the public schools of the District of Columbia shall be expended unless the requisitions of the Board of Education therefor shall be approved by the Commissioners of the District of Columbia, or by the Purchasing Officer and the Auditor for the District of Columbia acting for the Commissioners.

The Board of Education is authorized to designate the months in which the ten salary payments now required by law shall be made to teachers assigned to instruction in nature study and school gardening, and in health, physical education, and playground activities.

Section 6 of the Legislative, Executive, and Judicial Appropriation Act, approved May 10, 1916, as amended, shall not apply from July 1 to September 15, 1942, to teachers of the public schools of the District of Columbia when employed by any of the executive departments or independent establishments of the United States Government.

The children of officers and men of the United States Army, Navy, and Marine Corps, and children of other employees of the United States stationed outside the District of Columbia shall be admitted to the public schools without payment of tuition.

BUILDINGS AND GROUNDS

For completing the construction of the Kramer Junior High School on land owned by the District of Columbia in the vicinity of Seventeenth and Q Streets Southeast, $270,125.
Not to exceed $97,500 of the unexpended balance of the appropriation of $130,625 for beginning construction of an eight-room addition and assembly hall-gymnasium at the Benning School, contained in the District of Columbia Appropriation Act, 1942, is reappropriated and made available for the construction of a temporary eight-room addition at the Benning School, including necessary remodeling of the present building.

Not to exceed $97,500 of the unexpended balance of the appropriation of $130,625 for beginning construction of an eight-room addition and assembly hall-gymnasium at the Van Ness School, contained in the District of Columbia Appropriation Act, 1942, is reappropriated and made available for the construction of a temporary eight-room addition at the Van Ness School, including necessary remodeling of the present building.

Not to exceed $50,000 of the unexpended balance of the appropriation of $167,500 for a new extensible eight-room elementary school building, to be located on a site to be acquired in the vicinity of Hillside Road and Alabama Avenue Southeast, contained in the District of Columbia Appropriation Act, 1942, is reappropriated and made available for the construction of a temporary four-room school building on such site.

The appropriation of $45,000 for the completion of six unfinished classrooms at the Lafayette School, contained in the Sixth Supplemental National Defense Appropriation Act, 1942, is made available also for furniture and equipment for those rooms.

In all, $270,125, to be immediately available and to be disbursed and accounted for as "Buildings and grounds, public schools"; and for that purpose shall constitute one fund and remain available until expended: Provided, That no part of this appropriation shall be used for or on account of any school building not herein specified.

No part of the foregoing appropriations for public schools shall be used for instructing children under five years of age except children entering during the first half of the school year who will be five years of age by November 1, 1942, and children entering during the second half of the school year who will be five years of age by March 15, 1943; Provided, That this limitation shall not be considered as preventing the employment of a matron and the care of children under school age at the Webster School whose parent or parents are in attendance in connection with Americanization work.

None of the money appropriated by this Act shall be paid or obligated toward the construction of or addition to any building the whole and entire construction of which, exclusive of heating, lighting, plumbing, painting, and treatment of grounds, shall not have been awarded in one or a single contract, separate and apart from any other contract, project, or undertaking, to the lowest responsible bidder complying with all the legal requirements as to a deposit of money or the execution of a bond, or both, for the faithful performance of the contract: Provided, That nothing herein shall be construed as repealing existing law giving the Commissioners the right to reject all bids.

The plans and specifications for all building provided for in this Act under appropriations administered by the Commissioners of the District of Columbia shall be prepared under the supervision of the municipal architect, and those for school buildings after consultation with the Board of Education, and shall be approved by the Commissioners and shall be constructed in conformity thereto.

The school buildings authorized and appropriated for herein shall be constructed with all doors intended to be used as exits or entrances
opening outward, and each of said buildings having in excess of eight rooms shall have at least four exits. Appropriations carried in this Act shall not be used for the maintenance of school in any building unless all outside doors thereto used as exits or entrances shall open outward and be kept unlocked every school day from one-half hour before until one-half hour after school hours.

RECREATION DEPARTMENT

For all expenses necessary for carrying out the provisions of the Act of April 29, 1942 (Public Law 534), including personal services, $364,894.

For improvement of various municipal playgrounds and recreation centers, including erection of shelter houses, $26,500, of which not exceeding $1,000 shall be immediately available for the preparation of architectural and landscaping plans.

The disbursing officer of the District of Columbia is authorized to advance to the superintendent of recreation upon requisitions previously approved by the auditor of the District of Columbia and upon such security as the Commissioners may require of said superintendent sums of money not exceeding $500 at one time to be used for the expense of conducting its activities under the trust fund created by the Act of April 29, 1942, all such expenditures to be accounted for to the accounting officers of the District of Columbia within one month on itemized vouchers properly approved.

METROPOLITAN POLICE

SALARIES

For the pay and allowances of officers and members of the Metropolitan Police force, in accordance with the Act entitled "An Act to fix the salaries of the Metropolitan Police force, the United States Park Police force, and the Fire Department of the District of Columbia" (43 Stat. 174-175), as amended by the Act of July 1, 1930 (46 Stat. 839-841), including one captain, who shall be property clerk, and the present acting sergeant in charge of police automobiles, who shall have the rank and pay of a sergeant, $3,442,500, including the employment of not to exceed four detectives in the salary grade of captain.

For personal services, $186,160, including not to exceed $1,265 for the salary of one part-time physician to be paid at the rate of $3,800 per annum.

For fuel, $8,600.

For repairs and improvements to police stations and station grounds, $9,000.

For miscellaneous and contingent expenses, including rewards for fugitives, purchase of gas equipment and firearms, maintenance of card system, stationery, city directories, books of reference, periodicals, newspapers, telegraphing, telephoning, photographs, rental and maintenance of teletype system and labor-saving devices, telephone service charges, purchase, maintenance, and servicing of radio broadcasting systems, purchase of equipment, gas, ice, washing, meals for prisoners, medals of award, not to exceed $300 for car tickets, furniture and repair thereto, beds and bed clothing, insignia of office, police equipments and repairs to same, and mounted equipment, flags and halyards, storage and hauling of stolen or abandoned property, and traveling and other expenses incurred in prevention and detection of crime, not to exceed $3,000 for expenses of officers and members of the police force in attending, without loss of pay or time, special-
ized police training classes and pistol matches, including tuition, entrance fees, travel and subsistence, and other necessary expenses, including expenses of harbor patrol, and the maintenance of a suitable place for the reception and detention of girls and women over seventeen years of age, arrested by the police on charge of offense against any laws in force in the District of Columbia, or held as witnesses or held pending final investigation or examination, or otherwise, $1,000 for the purchase of samples and for other expenses of investigations of alcoholic beverage licenses, and $2,500 for expenses of police training school, including traveling and other necessary expenses of visiting lecturers or experts in criminology, $100,730, of which amount $15,000 shall be exclusively available for expenditure by the Major and Superintendent of Police for prevention and detection of crime, under his certificate, approved by the Commissioners, and every such certificate shall be deemed a sufficient voucher for the sum therein expressed to have been expended.

For purchase, exchange, and maintenance of passenger-carrying and other motor vehicles and the replacement of those worn out in the service and condemned, $115,892, of which $11,963 shall be available immediately for the payment of 1942 obligations.

Uniforms: For furnishing uniforms and other official equipment prescribed by department regulations as necessary and requisite in the performance of duty to officers and members of the Metropolitan Police, including cleaning, alteration, and repair of articles transferred from one individual to another, or damaged in the performance of duty, $86,500.

For furnishing and equipping a gymnasium in the space set aside in the plans of the East Administration Building for this purpose, $5,000: Provided, That such gymnasium shall be exclusively for the officers and members of the Metropolitan Police, and no part of this sum may be expended until such space is definitely assigned and made available for such purpose.

POLICEMEN AND FIREMEN'S RELIEF

To pay the policemen and firemen's relief and other allowances as authorized by law, $1,355,000.

FIRE DEPARTMENT

SALARIES

For the pay of officers and members of the fire department, in accordance with the Act entitled "An Act to fix the salaries of officers and members of the Metropolitan Police force, the United States Park Police force, and the Fire Department of the District of Columbia" (43 Stat. 175), as amended by the Act of July 1, 1930 (46 Stat. 839-841), $2,267,060.

For personal services, $5,895.

MISCELLANEOUS

For repairs and improvements to buildings and grounds, $18,500. Uniforms: For furnishing uniforms and other official equipment prescribed by department regulations as necessary and requisite in the performance of duty to officers and members of the fire department, including cleaning, alteration, and repair of articles transferred from one individual to another, or damaged in the performance of duty, $25,375.
For repairs to apparatus, motor vehicles, and other motor-driven apparatus, fireboat and for new apparatus, new motor vehicles, new appliances, employment of mechanics, helpers, and laborers in the fire department repair shop, and for the purchase of necessary supplies, materials, equipment, and tools, $42,500 of which $2,500 shall be available immediately for payment of 1942 obligations: Provided, That the Commissioners are authorized, in their discretion, to build or construct, in whole or in part, fire-fighting apparatus in the fire department repair shop.

For hose, $18,000.

For fuel, $26,000.

For contingent expenses, furniture, fixtures, oil, blacksmithing, gas and electric lighting, flags and halyards, medals of award, and other necessary items, $20,500.

For replacement of fire-fighting apparatus, including not to exceed $3,000 for two chief's automobiles, and the purchase of one passenger automobile, $52,425.

For a new fire-engine house to be constructed on a site owned by the District of Columbia in the vicinity of North Capitol and Crittenden Streets, including furniture and furnishings, and necessary instruments for receiving alarms, and connecting said house with fire-alarm headquarters, $110,000.

HEALTH DEPARTMENT

General administration: For personal services and other necessary expenses, including not to exceed $1,000 for continuing contract investigational services, $111,775.

Medical services: For all expenses necessary for the enforcement of the Acts relating to the prevention of the spread of contagious and infectious diseases in the District of Columbia; the maintenance of tuberculosis and venereal disease clinics and dispensaries; the conduct of hygiene and sanitation work, including the maintenance of free dental clinics in schools; the maintenance of a maternal and child-health service, including clinics; and the maintenance of a nursing service; such expenses to include personal services, books and periodicals, uniforms and rent, $725.510: Provided, That the Commissioners may, without creating any obligation for the payment of money on account thereof, accept such volunteer services as they may deem expedient in connection with the establishment and maintenance of the medical services herein provided for.

Laboratories: For operation and maintenance of laboratories, including personal services, books and periodicals, manufacture of serums for use in indigent cases, and other necessary expenses, $66,510.

Inspections: For all expenses necessary for the enforcement of the Acts relating to the drainage of lots and abatement of nuisances in the District of Columbia; the Act relating to the adulteration of foods, drugs, and candy; the Act relating to the manufacture and sale of mattresses; the Act relating to the manufacture, sale, and transportation of adulterated or misbranded or poisonous or deleterious foods, drugs, medicines, and liquors; and the Act relating to the sale of milk, cream, and ice cream; such expenses to include personal services, books and periodicals and travel, $201,310: Provided, That not to exceed $200 may be expended for special services in detecting adulteration of drugs and foods, including candy and milk: Provided further, That inspectors of dairy farms may receive an allowance for furnishing privately owned motor vehicles in the performance of official duties at the rate of not to exceed $312 per annum for each inspector.
Not to exceed $4,800 of the unexpended balance of the appropriation of $120,000 for beginning the construction of the Northwest Health Center, contained in the District of Columbia Appropriation Act, 1942, is reapportioned and made available for repairs, alterations, and improvements to the Polk School building to make it suitable for use temporarily for enlarged clinical services.

For the following hospital and sanatoria:

Tuberculosis sanatoria: For personal services, including $3,000 for chief visiting consultant, and not to exceed $3,000 for compensation of consulting physicians at rates to be fixed by the Commissioners, $475,265.

For provisions, fuel, forage, harness and vehicles and repairs to same, gas, water, ice, shoes, clothing, dry goods, tailoring, drugs and medical supplies, furniture and bedding, kitchen utensils, medical books, schoolbooks, classroom supplies, books of reference, and periodicals not to exceed $500, maintenance of motortrucks, and other necessary items, $288,750.

For repairs and improvements to buildings and grounds, including roads and sidewalks, $12,600.

For purchase and installation of equipment and for alterations and improvements to the sewage treatment plant, $8,750.

Tuberculosis Hospital: For repairs, alterations, and improvements to the Tuberculosis Hospital at Fourteenth and Upshur Streets Northwest, to make it suitable for use temporarily during the present emergency for the care and treatment of tuberculosis patients, $50,000.

For all expenses necessary for operation and maintenance of the Tuberculosis Hospital at Fourteenth and Upshur Streets Northwest, $136,920, including not to exceed $73,545 for personal services; not to exceed $18,750 for necessary furniture and equipment; and not to exceed $1,500 for repairs and improvements to buildings and grounds.

Gallinger Municipal Hospital: For personal services, including not to exceed six full-time chief resident physicians at $5,600 per annum each and two associate medical officers at $3,200 per annum each, to be appointed without reference to civil-service requirements, and including not to exceed $2,000 for temporary labor, $905,047, of which $26,760 shall be available for out-patient relief of the poor, including medical and surgical supplies, artificial limbs, and pay of physicians: Provided, That no part of this appropriation shall be available for the care of persons, except in emergency cases, where the person has been a resident of the District of Columbia for less than one year at the time of application for admission.

For maintenance of the hospital; for maintenance of the quarantine station, smallpox hospital, and public crematorium, including expenses incident to furnishing proper containers for the reception, burial, and identification of the ashes of all human bodies of indigent persons that are cremated at the public crematorium and remain unclaimed after twelve months from the date of such cremation; for maintenance and purchase of horses and horse-drawn vehicles; for medical books, books of reference, and periodicals not to exceed $500; for maintenance of non-passenger-carrying motor vehicles; and for all other necessary expenses, $452,900.

For repairs and improvements to buildings and grounds, $23,000: Provided, That the unexpended balance of the appropriation of $6,500 for an additional amount for repairs and improvements to buildings and grounds, contained in the Sixth Supplemental National Defense Appropriation Act, 1942, is continued available in the fiscal year 1943.

Purchase of books, musical instruments and music, expense of commencement exercises, entertainments, and inspection by New York
State Board of Regents, and other incidental expenses of the training school for nurses, $600.

The unexpended balance of the appropriation of $78,750 for repairs, alterations, and improvements to the building used for domestic purposes, contained in the District of Columbia Appropriation Act, 1942, is continued available in the fiscal year 1943.

The Commissioners of the District of Columbia shall establish from time to time reasonable standards of indigency for admission of patients to municipal hospitals of the District of Columbia: Provided, That emergency and semi-indigent patients may be admitted to the general ward and tuberculosis ward of Gallinger Municipal Hospital on a full- or part-pay basis at such rates and under such regulations as may be established by the Commissioners insofar as such admissions will not interfere with the admission of indigent patients: Provided further, That the Commissioners may enter into agreements with the States of Maryland and Virginia, or the political subdivisions thereof, for the care and treatment in such municipal hospitals of emergency patients who are indigent residents of such States or political subdivisions.

Medical charities: For care and treatment of indigent patients under contracts to be made by the Health Officer of the District of Columbia and approved by the Commissioners with the following institutions and for not to exceed the following amounts, respectively:

- Children's Hospital, including not to exceed $10,000 for dispensary cases to be paid for at existing rates, $75,000.
- Central Dispensary and Emergency Hospital, $55,000.
- Eastern Dispensary and Casualty Hospital, $55,000.
- Washington Home for Incurables, $15,000.

Columbia Hospital and Lying-in-Asylum: For general repairs, including labor and material to be expended in the discretion and under the direction of the Architect of the Capitol, $11,200.

COURTS

**JUVENILE COURT**

Salaries: For personal services, $112,610.

Miscellaneous: For compensation of jurors, $2,000.

For stationery, books of reference, periodicals, typewriters and repairs thereto, preservation of records, telephone service, traveling expenses, meals of jurors and prisoners, furniture, fixtures, and equipment, and other incidental expenses not otherwise provided for, $4,570.

The disbursing officer of the District of Columbia is authorized to advance to the chief probation officer of the juvenile court upon requisition previously approved by the judge of the juvenile court and the auditor of the District of Columbia, sums of money not to exceed $50 at any one time, to be expended for transportation and traveling expenses to secure the return of absconding probationers, and to be accounted for monthly on itemized vouchers to the accounting officer of the District of Columbia.

THE MUNICIPAL COURT FOR THE DISTRICT OF COLUMBIA

Salaries: For personal services, $222,845.

For witness fees and compensation of jurors, $52,500: Provided, That deposits made on demands for jury trials in accordance with rules prescribed by the court under authority granted in section 11 of the Act approved March 3, 1921 (41 Stat. 1312), shall be earned.
unless, prior to three days before the time set for such trials, including Sundays and legal holidays, a new date for trial be set by the court, cases be discontinued or settled, or demands for jury trials be waived.

Expenses: For all necessary expenses, other than salaries and fees and printing and binding, including lawbooks, books of reference, periodicals, rebinding of books, medicines, lodging, and meals for jurors and for bailiffs and deputy United States marshals while in attendance upon jurors, when ordered by the court, $10,707.

THE MUNICIPAL COURT OF APPEALS FOR THE DISTRICT OF COLUMBIA

Salaries and expenses: For personal services and all necessary expenses, other than printing and binding, of the Municipal Court of Appeals for the District of Columbia, created by the Act of April 1, 1942, $44,600, of which $8,000 shall be immediately available for payment of 1942 obligations.

MISCELLANEOUS

Probation system: For personal services, $18,820; contingent expenses, $800; in all, $19,620.

PUBLIC WELFARE

BOARD OF PUBLIC WELFARE

For personal services, and including not to exceed $6,000 for continuing contract investigational service, $174,015.

DIVISION OF CHILD WELFARE

Administration: For administrative expenses, including placing and visiting children, city directory, purchase of books of reference and periodicals not exceeding $75, and all office and sundry expenses, $6,175, and no part of the money herein appropriated shall be used for the purpose of visiting any ward of the Board of Public Welfare placed outside the District of Columbia and the States of Virginia and Maryland; and a ward placed outside said District and the States of Virginia and Maryland shall be visited not less than once a year by a voluntary agent or correspondent of said Board, and that said Board shall have power, upon proper showing, in its discretion, to discharge from guardianship any child committed to its care.

For board and care of all children committed to the guardianship of said Board by the courts of the District, including white girls committed to the National Training School for Girls, and for board and care of all children accepted by said Board for care, as authorized by the Act to give additional powers to the Board of Public Welfare (Public Law 397), approved January 12, 1942, and for temporary care of children pending investigation or while being transferred from place to place, with authority to pay not more than $2,500 each to institutions under sectarian control and not more than $400 for burial of children dying while under charge of the Board, $320,315: Provided, That not more than $1,260 of this appropriation shall be available for continuous maintenance of three foster homes for temporary or emergency board and care of nondelinquent children.

For the maintenance, under the jurisdiction of the Board of Public Welfare, of a suitable place in a building entirely separate
and apart from the house of detention for the reception and detention of children under eighteen years of age arrested by the police on charge of offense against any laws in force in the District of Columbia, or committed to the guardianship of the Board, or held as witness, or held temporarily, or pending hearing, or otherwise, including transportation, food, clothing, medicine, and medicinal supplies, rental, repair and upkeep of buildings, fuel, gas, electricity, ice, supplies, and equipment, and other necessary expenses, including not to exceed $25,740 for personal services, $43,745.

The disbursing officer of the District of Columbia is authorized to advance to the director of public welfare, upon requisitions previously approved by the auditor of the District of Columbia and upon such security as may be required of said director by the Commissioners, sums of money not to exceed $400 at any one time, to be used for expenses in placing and visiting children, traveling on official business of the Board, and for office and sundry expenses, all such expenditures to be accounted for to the accounting officers of the District of Columbia within one month on itemized vouchers properly approved.

JAIL

Salaries: For personal services, $126,560.

For maintenance and support of prisoners of the District of Columbia at the jail, including not to exceed $1,500 for furnishing uniforms and caps for guards; subsistence of interns; expenses incurred in identifying and pursuing escaped prisoners and rewards for their capture; repair and improvements to buildings, cells, and locking devices; newspapers, books, and periodicals not to exceed $100; maintenance of non-passenger-carrying motor vehicle; and expense of electrocutions, $105,700.

GENERAL ADMINISTRATION, WORKHOUSE AND REFORMATORY, DISTRICT OF COLUMBIA

For personal services, $569,920.

For maintenance, care, and support of inmates, including subsistence of interns, discharge gratuities provided by law, medical supplies, newspapers, books, books of reference and periodicals, farm implements, tools, equipment, transportation expenses, purchase and maintenance of livestock and horses; purchase of a moving-picture machine at not to exceed $1,500; purchase, exchange, maintenance, operation and repair of non-passenger-carrying vehicles and motor busses, fuel for heating, lighting, and power, and all other necessary items, including uniforms and caps for guards, $579,450.

For repairs to buildings and grounds, and maintenance of utilities, marine and railroad transportation facilities, and mechanical equipment not used in industrial enterprises, $27,000.

To provide a working capital fund for such industrial enterprises as may be approved by the Commissioners of the District of Columbia, $30,000: Provided, That the various departments and institutions of the District of Columbia and the Federal Government may purchase, at fair market prices, as determined by the Commissioners, such products and services as meet their requirements; receipts from the sale of products and services shall be deposited to the credit of said working capital fund, and said fund, including all receipts credited thereto, shall be used as a revolving fund for the fiscal year 1943 for the purchase and repair of machinery, tools, and equipment, purchase of raw materials and manufacturing supplies, purchase, maintenance, and operation of non-passenger-carrying vehicles, and purchase of fuel for manufacturing purposes; for freight, personal services, and
Buildings for women.

Construction: For continuing construction and equipment of permanent buildings for women, including sewers, water mains, and other necessary utilities, $28,000.

For continuing the remodeling, repairing, rearranging, and waterproofing steam-distribution tunnels at the workhouse to permit sectionization of steam load, $3,000.

Enlargement of the kitchen and mess hall, $10,000.

Construction of two residences for employees, $7,000.

Construction of new main water line, $27,800.

In all, $75,800, to be immediately available and to be disbursed and accounted for as "Construction, Penal Institutions, District of Columbia", and for that purpose shall constitute one fund and remain available until expended: Provided, That no part of this appropriation shall be used for or on account of any construction not herein specified.

For the acquisition by the Commissioners of additional land for the workhouse and reformatory, $25,000.

Support of convicts: For support, maintenance, and transportation of convicts transferred from District of Columbia; expenses of shipping remains of deceased convicts to their homes in the United States; expenses of interment of unclaimed remains of deceased convicts; expenses incurred in identifying, pursuing, recapturing (including rewards therefor), and returning to institutions, escaped convicts and parole and conditional-release violators; and transportation expenses of returning released convicts to their residences; $150,000.

The disbursing officer of the District of Columbia is authorized to advance to the general superintendent of penal institutions, upon requisitions previously approved by the auditor of the District of Columbia, and upon such security as the Commissioners may require of said superintendent, sums of money not exceeding $500 at one time, to be used only for expenses in returning escaped prisoners, conditional releases, and parolees, payable from the appropriation, "Support of convicts", all such expenditures to be accounted for to the accounting officers of the District of Columbia within one month on itemized vouchers properly approved.

NATIONAL TRAINING SCHOOL FOR BOYS

For care and maintenance of boys committed to the National Training School for Boys by the courts of the District of Columbia under a contract to be made by the Board of Public Welfare with the Attorney General at a rate of not to exceed $2 per day for each boy so committed, $90,600.

NATIONAL TRAINING SCHOOL FOR GIRLS

National Training School for Girls: For personal services, groceries, provisions, light, fuel, clothing, shoes, including subsistence of internes; forage and farm supplies; medicine and medical service (including not to exceed $2,000 for medical care and not to exceed $600 for dental care); transportation; maintenance of non-passenger-carrying vehicles; equipment, fixtures, books, magazines, and other educational supplies; recreational equipment and supplies, including rental of motion-picture films; stationery; postage; repairs; and other necessary items, including expenses incident to securing suit-

all other necessary expenses; and for the payment to inmates or their dependents of such pecuniary earnings as the Commissioners may deem proper.
able homes for paroled or discharged girls, $41,100, of which sum
not to exceed $21,640 may be expended for personal services: Pro-
vided, That no part of the funds herein appropriated for the National
Training School for Girls shall be used for white inmates.

DISTRICT OF COLUMBIA TRAINING SCHOOL

For personal services, including not to exceed $500 for compensa-
tion of consulting physicians at rates to be fixed by the Commissi-
ioners and not to exceed $2,500 for temporary labor, $196,460.

For maintenance, including subsistence of internes and other neces-
sary expenses, including the maintenance of non-passenger-carrying
motor vehicles, the purchase and maintenance of horses and wagons,
farm machinery and implements, and not to exceed $800 for the pur-
chase of books, books of reference, and periodicals, $144,100.

For repairs and improvements to buildings and grounds, $11,500.

For the improvement and the extension of the water system, $8,000.

INDUSTRIAL HOME SCHOOL FOR COLORED CHILDREN

Salaries: For personal services $44,545; temporary labor, $500; in
al, $45,045.

For maintenance, including subsistence of internes and including
purchase and maintenance of farm implements, horses, wagons, and
harness, maintenance of non-passenger-carrying motor vehicles, not
to exceed $2,250 for manual-training equipment and materials, and
for purchase of non-passenger-carrying motor vehicles, $35,963.

For repairs and improvements to buildings and grounds, $4,000.

For installation of modern plumbing facilities, $1,940.

For laying eight hundred feet of eight-inch water main, including
the installation of one fire hydrant near barns, and laying six hundred
and forty-eight feet of eight-inch connections to each of five cottages
and the administration and school buildings, $4,865.

INDUSTRIAL HOME SCHOOL

Salaries: For personal services, $41,667; temporary labor, $1,000; in
all, $42,667.

For maintenance, including subsistence of internes and including
purchase of equipment, maintenance of non-passenger-carrying motor
vehicles, $28,250.

For repairs and improvements to buildings and grounds, $7,000.

HOME FOR AGED AND INFIRM

Salaries: For personal services, $149,640; temporary labor, $2,000; in
all, $151,640.

For provisions, fuel, forage, harness and vehicles and repairs to
same, ice, shoes, clothing, dry goods, tailoring, drugs and medical
supplies, including subsistence of internes, furniture and bedding,
kitchen utensils, and other necessary items, and maintenance of non-
passenger-carrying motor vehicles, $151,050.

For repairs and improvements to buildings and grounds, such work
to be performed by day labor or otherwise in the discretion of the
Commissioners, $7,500: Provided, That the unexpended balance of the
appropriation of $18,000 for an additional amount for repairs and
improvements to buildings and grounds contained in the First Defi-
ciency Appropriation Act, 1942, is continued available in the fiscal
year 1943.
RELIEF TO INDIGENT RESIDENTS.

For personal services, $4,025; maintenance, $4,200; in all, $8,225.

PUBLIC ASSISTANCE

For the purpose of affording relief to indigent residents of the District of Columbia to be expended by the Board of Public Welfare of the District of Columbia by employment and direct relief, in the discretion of the Board of Commissioners and under rules and regulations to be prescribed by the Board and without regard to the provisions of any other law, payable from the revenues of the District of Columbia, $775,000, together with not to exceed $75,000 of the unexpended balance of the appropriation for this purpose contained in the District of Columbia Appropriation Act, 1942, and not to exceed 12 per centum of this appropriation and of Federal grants reimbursed under this appropriation shall be expended for personal services, and the amount made available by this paragraph shall include the distribution of surplus commodities and relief milk and the certification of persons eligible for work relief and surplus commodities, including personal services without regard to such 12 per centum limitation: Provided, That no part of this appropriation shall be expended in such a manner as to require a deficiency to supplement such appropriation: Provided further, That all auditing, disbursing, and accounting for funds administered through the Public Assistance Division of the Board of Public Welfare, including all employees engaged in such work and records relating thereto, shall be under the supervision and control of the Auditor of the District of Columbia.

HOME CARE FOR DEPENDENT CHILDREN: To carry out the purposes of the Act entitled "An Act to provide home care for dependent children in the District of Columbia", approved June 22, 1936 (44 Stat. 758-760), including not to exceed $24,000 for personal services in the District of Columbia, $298,400: Provided, That this appropriation shall be so apportioned and distributed by the Commissioners over the fiscal year ending June 30, 1943, and shall be so administered during such fiscal year as to constitute the total amount that will be utilized during such fiscal year for such purposes, and no more than $400 shall be paid for burial of children dying while beneficiaries under said Act.

ASSISTANCE AGAINST OLD-AGE WANT: To carry out the provisions of the Act entitled "An Act to amend the Code of Laws for the District of Columbia in relation to providing assistance against old-age want", approved August 24, 1935 (49 Stat. 747), including not to exceed $67,000 for personal services and other necessary expenses, $685,465.

Pensions for needy blind persons: To carry out the provisions of the Act entitled "An Act to provide aid for needy blind persons of the District of Columbia and authorizing appropriations therefor", approved August 24, 1935 (49 Stat. 744), $84,800.

In expending appropriations contained in this Act under the caption "Public Assistance", not more than the following monthly amounts shall be paid therefrom: Emergency Relief of Residents: Single persons, not more than $24; family of two persons, not more than $30, and for each person in excess of such number under sixteen years of age not more than $6; and not to exceed a total of $60 to any one family; Home Care for Dependent Children: Family of two persons, not more than $30, and for each person in excess of such number under sixteen years of age not more than $6; and not to exceed a total of $60 to any one family; Assistance Against Old Age Want: Not more than $50 per month shall be paid therefrom to any one person; Aid for Needy Blind Persons: Not more than $40 per month shall be paid therefrom to any one person.

MUNICIPAL LODGING HOUSE

D.C. Code §§ 32-701 to 32-710.

For personal services, $4,025; maintenance, $4,200; in all, $8,225.
SPONSOR'S CONTRIBUTIONS TO WORK PROJECTS ADMINISTRATION

For amount required by the District of Columbia as sponsor's contributions toward Work Projects Administration nonconstruction projects for free lunches for necessitous school children, sewing, household service, housekeeping aides, adult education, recreation, vocational training, and historical records, including the purchase of food, supplies, materials, streetcar and bus fares, rent, equipment, rental of equipment, personal services, and other necessary expenses, to be expended subject to the approval of the Director of Public Welfare acting as agent of the Commissioners of the District of Columbia, $155,000: Provided, That should the projects herein set out be not operated by the Work Projects Administration of the District of Columbia, such amount of this appropriation as may be necessary may be expended by the Board of Public Welfare for housekeeping aides and for free lunches and milk for necessitous school children, including the purchase of food, supplies, streetcar and bus fares, rent, equipment, rental of equipment, personal services, and other necessary expenses.

TEMPORARY HOME FOR FORMER SOLDIERS AND SAILORS

For personal services, $4,925; maintenance, $11,750; and repairs to buildings and grounds, $1,000; in all, $17,675, to be expended under the direction of the Commissioners; and former Union soldiers, sailors, or marines of the Civil War, former soldiers, sailors, or marines of the Spanish War, Philippine Insurrection, or China Relief Expedition, and former soldiers, sailors, or marines of the World War or who served prior to July 2, 1921, shall be admitted to the home, all under the supervision of a board of management.

FLORENCE CRITTENTON HOME AND SAINT ANN'S INFANT ASYLUM AND MATERNITY HOSPITAL

For care and maintenance of women and children under contracts to be made by the Board of Public Welfare, with the Florence Crittenton Home, and Saint Ann's Infant Asylum and Maternity Hospital, $8,000.

NATIONAL LIBRARY FOR THE BLIND

For aid and support of the National Library for the Blind, located at 1126 Twenty-first Street Northwest, to be expended under the direction of the Commissioners of the District of Columbia, $5,000.

COLUMBIA POLYTECHNIC INSTITUTE

For the training and employment of the blind under contracts to be made by the Board of Public Welfare with the Columbia Polytechnic Institute for the Blind, $3,000.

SAINT ELIZABETHS HOSPITAL

For support of indigent insane of the District of Columbia in Saint Elizabeths Hospital, as provided by law, $3,055,050.

NONRESIDENT INSANE

For deportation of nonresident insane persons, in accordance with the Act of Congress entitled "An Act to provide for insanity
proceedings in the District of Columbia”, approved June 8, 1938, including persons held in the psychopathic ward of the Gallinger Municipal Hospital, $12,000.

In expending the foregoing sum the disbursing officer of the District of Columbia is authorized to advance to the Director of Public Welfare, upon requisitions previously approved by the auditor of the District of Columbia, and upon such security as the Commissioners may require of said Director, sums of money not exceeding $500 at one time, to be used only for deportation of nonresident insane persons, and to be accounted for monthly on itemized vouchers to the accounting officer of the District of Columbia.

BURIAL OF EX-SERVICE MEN

For expenses of burying in the Arlington National Cemetery, or in the cemeteries of the District of Columbia, indigent Union ex-soldiers, ex-sailors, ex-marines, of the United States service, either Regular or Volunteer, who have been honorably discharged or retired, and who died in the District of Columbia, to be disbursed by the Secretary of War at a cost not exceeding $45 for such burial expenses in each case, exclusive of cost of grave, $270.

TRANSPORTATION OF INDIGENT NONRESIDENT PERSONS

For transportation of indigent nonresident persons to their legal residence or to the home of a relative or relatives, including maintenance pending transportation, and transportation of other indigent persons, including indigent veterans of the World War and their families, $17,000, of which amount not to exceed $7,265 shall be available for personal services.

VOCATIONAL REHABILITATION

Vocational rehabilitation of disabled residents, District of Columbia: To carry out the provisions of the Act entitled “An Act to provide for the vocational rehabilitation of disabled residents of the District of Columbia, and for other purposes”, approved February 23, 1929, $25,000.

MILITIA

For the following, to be expended under the authority and direction of the commanding general, who is hereby authorized and empowered to make necessary contracts and leases, namely:

For personal services, $10,800; temporary labor, $3,240; for expenses of camps, including hire of horses for officers required to be mounted, and for the payment of commutation of subsistence for enlisted men who may be detailed to guard or move the United States property at home stations on days immediately preceding and immediately following the annual encampments; damages to private property incident to encampment; reimbursement to the United States for loss of property for which the District of Columbia may be held responsible; cleaning and repairing uniforms, arms, and equipment; instruction, purchase, and maintenance of athletic, gymnastic, and recreational equipment at armory or field encampments, not to exceed $500; practice marches, drills, and parades; rent of armories, drill halls, and storehouses; fuel, light, heat, care, and repair of armories, offices, and storehouses; machinery and dock, including dredging alongside of dock; construction of buildings for storage and other purposes at target range; telephone service; printing, stationery, and postage; horses and mules for mounted organizations; maintenance and operation of passenger and non-
passenger-carrying motor vehicles; streetcar fares (not to exceed $200), necessarily used in the transaction of official business; not exceeding $400 for traveling expenses, including attendance at meetings or conventions of associations pertaining to the National Guard; and for general incidental expenses of the service, $5,320; in all, $19,360.

For operation and maintenance of new armory, including necessary personal services, $20,000.

**IMPROVEMENT OF WASHINGTON CHANNEL**

Toward the payment by the District of Columbia of its proportionate part of the cost of improving the north side of Washington Channel, District of Columbia, as set forth in the Act of Congress approved August 30, 1935, entitled "An Act authorizing the construction, repair, and preservation of certain public works on rivers and harbors, and for other purposes", $64,000, which sum shall be transferred to the War Department and be expended under the direction of the Secretary of War and the supervision of the Chief of Engineers, and shall continue available until expended.

**NATIONAL CAPITAL PARKS**

**SALARIES, PUBLIC PARKS, DISTRICT OF COLUMBIA**

For personal services, $364,400.

**GENERAL EXPENSES, PUBLIC PARKS**

General expenses: For general expenses in connection with the maintenance, care, improvement, furnishing of heat, light, and power of public parks, grounds, fountains and reservations, propagating gardens and greenhouses under the jurisdiction of the National Park Service, including the tourists' camp on its present site in East Potomac Park, and including personal services of seasonal or intermittent employees at per diem rates of pay approved by the Secretary of the Interior, not exceeding current rates of pay for similar employment in the District of Columbia; placing and maintaining portions of the parks in condition for outdoor sports, erection of stands, furnishing and placing of chairs, and services incident thereto in connection with national, patriotic, civic, and recreational functions held in the parks, including the President's Cup Regatta, and for expenses incident to the conducting of band concerts in the parks; the hire of draft animals with or without drivers at local rates approved by said Secretary; the purchase and maintenance of draft animals, harness, and wagons; contingent expenses; city directories; communication service; carfare; traveling expenses; professional, scientific, technical, and lawbooks; periodicals and reference books, blank books and forms; photographs, dictionaries and maps; leather and rubber articles for the protection of employees and property; the maintenance, repair, exchange, and operation of not to exceed two motor-propelled passenger-carrying vehicles and all necessary bicycles, motorcycles, and self-propelled machinery; the purchase, maintenance, and repair of equipment and fixtures, and so forth, $419,950: Provided, That not to exceed $10,000 of the amount herein appropriated may be expended for the erection of minor auxiliary structures.

**PARK POLICE**

Salaries: For pay and allowances of the United States Park Police force, in accordance with the Act approved May 27, 1924, as amended, $188,350.
For uniforming and equipping the United States Park Police force, including the purchase, issue, operation, maintenance, repair, exchange, and storage of revolvers, bicycles, and motor-propelled passenger-carrying vehicles, uniforms, ammunition, and radio equipment and the rental of teletype service, $18,635.

NATIONAL CAPITAL PARK AND PLANNING COMMISSION

For reimbursement to the United States in compliance with section 4 of the Act approved May 29, 1930 (46 Stat. 482), as amended, $300,000.

For each and every purpose, except the acquisition of land, requisite for and incident to the work of the National Capital Park and Planning Commission as authorized by the Act entitled “An Act providing for a comprehensive development of the park and playground system of the National Capital”, approved June 6, 1924 (40 U. S. C. 71), as amended, including personal services in the District of Columbia, maintenance, operation, and repair of motor-propelled passenger-carrying vehicles, not to exceed $1,000 for printing and binding, not to exceed $500 for traveling expenses and carfare of employees of the Commission, and not to exceed $300 for professional, scientific, technical, and reference books, and periodicals, $45,470.

NATIONAL ZOOLOGICAL PARK

For roads, walks, bridges, water supply, sewerage, and drainage; grading, planting, and otherwise improving the grounds, erecting and repairing buildings and enclosures; care, subsistence, purchase, and transportation of animals; necessary employees; traveling and incidental expenses not otherwise provided for, not exceeding $2,500 for purchasing and supplying uniforms to Park Police, keepers, and assistant keepers; not exceeding $100 for the purchase of necessary books and periodicals, $261,510, no part of which sum shall be available for architect’s fees or compensation.

HIGHWAY FUND, GASOLINE TAX AND MOTOR VEHICLE FEES

The following sums are appropriated wholly out of the special fund created by the Act entitled “An Act to provide for a tax on motor-vehicle fuels sold within the District of Columbia, and for other purposes”, approved April 23, 1924, and the Act entitled “An Act to provide additional revenue for the District of Columbia, and for other purposes”, approved August 17, 1937, for expenses of the following departments and activities:

DEPARTMENT OF VEHICLES AND TRAFFIC

For personal services, including $11,000 for temporary clerk hire, $208,460.

For purchase, installation, and modification of electric traffic lights, signals, and controls, markers, painting white lines, labor, mainte-
nance of non-passenger-carrying motor vehicles, printing and binding, postage, telephone service, heating, electricity, repairs to equipment of inspection stations, continuation of the operation of parking meters on the streets of the District of Columbia, including maintenance and repair, not to exceed $10,000 for such expenses as the Commissioners, in their discretion, may deem necessary in connection with traffic safety education, and such other expenses as may be necessary in the judgment of the Commissioners, said amount to be expended without reference to any other law, including not to exceed $41,000 for the operation and maintenance of electric traffic lights, signals, and controls, $194,260, of which not less than $27,500 shall be expended for the purchase, installation, and modification of electric traffic-light signals and $1,000 shall be available for directional signs; Provided, That no part of this or any other appropriation contained in this Act shall be expended for building, installing, and maintaining streetcar loading platforms and lights of any description employed to distinguish same, except that a permanent type of platform may be constructed from appropriations contained in this Act for street improvements when plans and locations thereof are approved by the Public Utilities Commission and the Director of Vehicles and Traffic: Provided further, That the street-railway company shall after construction maintain, mark, and light the same at its expense: Provided further, That fees from parking meters shall be deposited to the credit of the highway fund of the District of Columbia.

The Commissioners of the District of Columbia are authorized and directed to designate, reserve, and properly mark appropriate and sufficient parking spaces on the streets adjacent to all public buildings in such District for the use of Members of Congress engaged on public business.

For the purchase of motor-vehicle identification number plates, $20,000.

PolicE TRAFFIC CONTROL

For expenses necessarily involved in the police control, regulation, and administration of traffic upon the highways, $607,500, which amount shall be transferred to the appropriation contained in this Act for pay and allowances of officers and members of the Metropolitan Police force.

HIGHWAY DEPARTMENT

For personal services, $262,060.

STREET IMPROVEMENTS

For paving, repaving, grading, and otherwise improving streets, avenues, and roads, including temporary per diem services, surveying instruments and implements, and drawing materials, printing and binding, postage, and miscellaneous expenses, and the purchase (including exchange), operation and maintenance of motor vehicles used in this work, including curbing and gutters and replacement of curb-line trees where necessary, and including assessment and permit work and the several purposes provided for thereunder, as follows:

For paving, repaving, and surfacing, including curbing and gutters where necessary, the following:
Northwest: Dalecarlia Parkway, Loughboro Road to Massachusetts Avenue, $154,000;
For paving, repaving, and surfacing, including curbs and gutters where necessary, such streets, avenues, and roads as may be selected
for this purpose by the Commissioners of the District of Columbia, $200,000;

For widening, altering, paving, and repaving roadways, in accordance with the plans and profiles to be approved by the Commissioners of the District of Columbia, including the necessary replacement and relocation of sewers, water mains, and fire-alarm and police-patrol boxes, as follows:

Southwest: Independence Avenue, Sixth Street to Twelfth Street, $131,100;

Southwest: Maine Avenue, Twelfth Street to Fourteenth Street, $58,000;

Northeast: Sixth Street, K Street to Florida Avenue, $50,000;

For grading, paving, repaving, surfacing, and otherwise improving streets, avenues, and roads, including curbing and gutters, drainage structures, retaining walls, the replacement and relocation of sewers, water mains, and fire-alarm boxes and police-patrol boxes, and replacement of curb-line trees, when necessary, as Federal-aid highway projects under section 1-b of the Federal Aid Highway Act of 1938 (Public, Numbered 584, Seventy-fifth Congress), $194,000, to remain available until June 30, 1944: Provided, That in connection with the highway-planning survey, involving surveys, plans, engineering, and economic investigations of projects for future construction in the District of Columbia, as provided for under section 10 of the Federal Aid Highway Act of 1938, this fund shall be available to the extent authorized in said section for the employment of engineering or other professional services by contract or otherwise, and without reference to section 3709 of the Revised Statutes (41 U. S. C. 5), the Classification Act of 1923, as amended, and civil-service requirements, and for engineering and incidental expenses;

For grading streets, alleys, and roads, including construction of necessary culverts and retaining walls, $75,000;

For paving the unpaved center strips of paved roadways, $5,000;

For minor changes in roadway and sidewalks on plans to be approved by the Commissioners of the District of Columbia to facilitate vehicular and pedestrian traffic, $5,000;

For the reconstruction and changes in layout of roadways and curb lines, the construction of directional and pedestrian islands at various intersections to permit of proper traffic light control and channelization of traffic, $100,000, including necessary expense of changes in sewer and water lines, traffic lights, fire hydrants, street lights, including all necessary expenses incident thereto;

For construction, maintenance, operation, and repair of bridges, $105,000;

For grading, paving, surfacing, and otherwise improving such unpaved or inadequately surfaced streets, avenues, and roads in newly developed areas as may be designated by the Commissioners of the District of Columbia and such curbing, gutters, and drainage facilities as may be necessary to insure reasonably satisfactory conditions pend-
ing permanent and final improvement, including all necessary expenses incident thereto, $300,000;

For current work of repairs to streets, avenues, roads, and alleys, including the reconditioning of existing gravel streets and roads; for cleaning snow and ice from streets, sidewalks, cross walks, and gutters in the discretion of the Commissioners; and including the purchase, exchange, maintenance, and operation of passenger and non-passenger-carrying motor vehicles used in this work, $1,025,000, of which amount $75,000 shall be available exclusively for snow-removal purposes, and not to exceed $30,000 thereof to be available for the procurement of snow-removal equipment: Provided, That appropriations contained in this Act for highways, sewers, city refuse, and the Water Department shall be available for snow removal when specifically and in writing ordered by the Commissioners: Provided further, That the Commissioners of the District of Columbia, should they deem such action to be to the advantage of the District of Columbia, are hereby authorized to purchase a municipal asphalt plant at a cost not to exceed $30,000;

This appropriation shall be available for the construction and repair of pavements of street railways in accordance with the provisions of the Merger Act, approved January 14, 1933 (47 Stat. 752). The proportion of the amount thus expended which under the terms of the said Act is required to be paid by the street-railway company shall be collected, upon the neglect or the refusal of such street-railway company to pay, from the said street-railway company in the manner provided by section 5 of “An Act providing a permanent form of government for the District of Columbia”, approved June 11, 1878, and shall be deposited to the credit of the appropriation for the fiscal year in which it is collected.

For beginning construction of a bridge over the Anacostia River between the general vicinity of South Capitol and P Streets and Anacostia Parkway at the northern end of the Naval Air Station grounds (old Bolling Field) with connections to South Capitol Street and other District thoroughfares east of the Anacostia River, including construction of and changes in sewer and water mains, fire alarm and police patrol communication systems, changes and additions to traffic signal and other equipment, and construction and reconstruction of approach roads and streets in accordance with plans to be approved by the Commissioners of the District of Columbia, the National Capital Park and Planning Commission, and the Commission of Fine Arts, travel expenses in connection with the inspection of material at the point of manufacture, the acquisition of the necessary land for approach roadways and rights-of-way, by either purchase or condemnation, employment of engineering, and other professional services by contract or otherwise and without reference to section 3709 of the Revised Statutes (U. S. C., title 41, sec. 5) or the Classification Act of 1923, as amended, or civil-service requirements, and engineering and incidental expenses, $1,000,000; and the Commissioners are authorized to enter into contract or contracts for the completion of said bridge and approaches at a cost not to exceed $4,500,000;

For the preparation of studies, preliminary plans and surveys, estimates and investigation of foundation conditions (1) for a trunk highway to the northeast from the vicinity of Twelfth and K Streets Northwest to Fifteenth Street and Benning Road Northeast; (2) for a trunk highway to the northwest from the vicinity of Connecticut Avenue and K Street to Twenty-seventh and K Streets Northwest; (3) for a grade-separation structure in the vicinity of Thirteenth and H Streets Northwest; and (4) for a grade-separation structure at Dupont Circle, including consideration of conditions to
meet present and future traffic and transportation needs, curb and roadway changes, the necessary underpasses and depressed roadways, street railway track relocation, and changes and additions to underground structures and including the employment of engineering and other professional services, by contract or otherwise, and without reference to section 3709 of the Revised Statutes (U. S. C., title 41, sec. 5) or the Classification Act of 1923, as amended, or civil-service requirements, and engineering and incidental expenses, $150,000, to remain available until June 30, 1944;

For all necessary expenses for studies, preparation of plans and specifications, surveys and estimates for a grade separation structure in the vicinity of Rock Creek Park and Klingle Road, including a bridge across Rock Creek, together with plans and estimates for the necessary approach roads thereto, and the employment of engineering or other professional services, by contract or otherwise, without reference to section 3709 of the Revised Statutes, the Classification Act of 1923, as amended, or civil-service requirements, $18,000;

To carry out the provisions of existing law which authorize the Commissioners of the District of Columbia to open, extend, straighten, or widen any street, avenue, road, or highway, in accordance with the plan of the permanent system of highways for the District of Columbia, including the procurement of chains of title, $150,000, to remain available until July 30, 1944; Provided, That this appropriation shall be available to carry out the provision of existing law for the opening, extension, widening, or straightening of alleys and minor streets and for the establishment of building lines in the District of Columbia;

For assessment and permit work, paving of roadways under the permit system, and construction and repair of sidewalks and curbs around public reservations and municipal and United States buildings, including purchase or condemnation of streets, roads, and alleys, and of areas less than two hundred and fifty square feet at the intersection of streets, avenues, or roads in the District of Columbia, to be selected by the Commissioners, and including maintenance of non-passenger-carrying motor vehicles, $200,000;

The appropriation of $1,424,000 for street improvements in connection with the improvement of the approaches to the Potomac River bridges contained in the Third Supplemental National Defense Appropriation Act, 1942, is continued available in the fiscal year 1943;

In all, $4,495,100, to be immediately available, to be disbursed and accounted for as "Street improvements"; and for that purpose shall constitute one fund: Provided, That assessments in accordance with existing law shall be made for paving and repaving roadways, alleys, and sidewalks where such roadways, alleys, and sidewalks are paved or repaved with funds herein appropriated: Provided further, That any portion of this appropriation may be used for payment to contractors and for other expenses in connection with the expense of design, construction, and inspection of grade-crossing elimination and other construction projects authorized under section 8 of the Act approved June 16, 1936 (49 Stat. 1521), and section 1-b of the Federal Aid Highway Act of 1938 (Public, Numbered 584, Seventy-fifth Congress), pending reimbursement to the District of Columbia by the Public Roads Administration, Federal Works Agency, reimbursement to be credited to fund from which payment was made.

The Commissioners of the District of Columbia are authorized and empowered, in their discretion, to fix or alter the respective widths of sidewalks and roadways (including tree spaces and park-
ing) of all highways that may be improved under appropriations contained in this Act.

No part of any appropriation contained in this Act shall be available for repairing, resurfacing, or paving any street, avenue, or roadway by private contract unless the specifications for such work shall be so prepared as to permit fair and open competition in paving material as well as in price.

In addition to the provision of existing law requiring contractors to keep new pavements in repair for a period of one year from the date of the completion of the work, the Commissioners of the District of Columbia shall further require that where repairs are necessary during the four years following the said one-year period, due to inferior work or defective materials, such repairs shall be made at the expense of the contractor, and the bond furnished by the contractor shall be liable for such expense.

No part of the appropriations contained in this Act shall be used for the operation of a testing laboratory of the highways department for making tests of materials in connection with any activity of the District government.

For personal services, trees and parkings, $27,935;

For contingent expenses, trees and parkings, including laborers, trimmers, nurserymen, repairmen, teamsters, hire of carts, wagons, or motortrucks, trees, tree boxes, tree stakes, tree straps, tree labels, planting and care of trees, and tree spaces on city and suburban streets, purchase and maintenance of non-passenger-carrying motor vehicles, printing and binding and miscellaneous items, $138,600, of which not less than $25,000 shall be for tree trimming.

**MOTOR VEHICLE PARKING AGENCY**

For all expenses necessary in carrying out the provisions of the District of Columbia Motor Vehicle Parking Facility Act of 1942, approved February 16, 1942 (Public Law 454), including personal services and printing and binding, $16,200.

**MAINTENANCE OF PARK ROADS**

For the maintenance of vehicular roads, public parks, $25,000, which amount shall be transferred to the appropriation contained in this Act for general expenses of public parks and be available solely for the maintenance of vehicular roads in such parks.

**REIMBURSEMENT OF DISTRICT OFFICES FOR ADMINISTRATIVE EXPENSES**

For administrative services rendered to the Departments of Motor Vehicles and Traffic, Highways, and Trees and Parkings, there is hereby authorized to be transferred sums from the special fund created by the Act entitled “An Act to provide for a tax on motor-vehicle fuels sold within the District of Columbia, and for other purposes”, approved April 23, 1924, and the Act entitled “An Act to provide additional revenue for the District of Columbia, and for other purposes”, approved August 17, 1937, to other appropriations, as follows: $4,525 to “Purchasing Division, Salaries, District of Columbia”; $5,298 to “District Buildings, Salaries, District of Columbia”; $3,542 to “District Buildings, Expenses, District of Columbia”; $4,555 to “Collector, Salaries, District of Columbia”; $12,720 to “Auditor, Salaries, District of Columbia”; $9,775 to “Corporation Counsel, Salaries, District of Columbia”; and $2,028 to “Electrical Department, Expenses, District of Columbia”; in all, $42,443.

Refunding erroneous collections: To enable the Commissioners, in cases where motor-vehicle registration fees, motor-vehicle operators’
permit fees, motor-vehicle title fees, motor-vehicle fuel taxes, importers' license fees, special assessments, or collections of any character have been erroneously covered into the Treasury to the credit of the special fund created by the Act entitled "An Act to provide for a tax on motor-vehicle fuels sold within the District of Columbia, and for other purposes", approved April 23, 1924, and the Act entitled "An Act to provide additional revenue for the District of Columbia, and for other purposes", approved August 17, 1937, to refund such erroneous payments, $1,500; Provided, That this appropriation shall also be available for refunding such payments made within the last three fiscal years prior to the fiscal year for which this appropriation is made available: Provided further, That this appropriation shall not be available for refunds authorized by section 10 of the Act of April 23, 1924.

WATER SERVICE

The following sums are appropriated wholly out of the revenues of the Water Department for expenses of the Washington Aqueduct and its appurtenances and for expenses for Water Department, namely:

WASHINGTON AQUEDUCT

For operation, including salaries of all necessary employees, maintenance, repair, and protection of Washington aqueducts and their accessories, including Dalecarlia, Georgetown, McMillan Park, first and second High Service Reservoirs, Washington aqueduct tunnel, the filtration plants, the pumping plants, and the plant for the preliminary treatment of the water supply, ordinary repairs, grading, opening ditches, and other maintenance of Conduit Road, purchase, installation, and maintenance of water meters on Federal services; purchase, care, repair, and operation of vehicles, including the purchase and exchange of two passenger-carrying motor vehicles; purchase and repair of rubber boots and protective apparel; printing and binding; and for each and every purpose connected therewith, $561,700.

For the rehabilitation of the Dalecarlia hydroelectric station generators and switching equipment; installation of underground duct and cable line to serve east shaft booster pumping station; installation of new third-high pump and electrical control equipment in the Dalecarlia pumping station; installation of automatic stop valve in the influent of the first-high service reservoir; repairs to McMillan filters; replacement of tainter gate on main conduit from Dalecarlia Reservoir to Georgetown Reservoir; procurement of mechanical sand washers and repairs to sand-washer piping at the McMillan filter plant; installation of surface-grid sand-washing systems in the Dalecarlia filters; reconstruction of overflow spillway of the Dalecarlia Reservoir; and all necessary expenses incident thereto, $264,000, to continue available until June 30, 1944.

For the completion of construction of a covered reservoir of approximately twenty million gallon capacity on United States Government-owned land adjacent to the present filtered-water reservoir of the McMillan Filter Plant, with all necessary appurtenances and auxiliaries, including engineering and other professional services, by contract or otherwise, as may be required in connection with the preparation of plans and the construction of such reservoir and as may be approved by the Secretary of War without reference to section 3709 of the Revised Statutes, the Classification Act of 1923, as amended, or the civil-service requirements, $90,000, to continue
available until expended; *Provided, however,* That the waiver of section 3709 of the Revised Statutes shall not apply to the letting of contracts for construction in connection with this project.

Nothing herein shall be construed as affecting the superintendence and control of the Secretary of War over the Washington Aqueduct, its rights, appurtenances, and fixtures connected with the same and over appropriations and expenditures therefor as now provided by law.

**WATER DEPARTMENT**

*For revenue and inspection and distribution branches:* For personal services, $321,525.

*For the maintenance of the water-department distribution system,* including pumping stations and machinery, water mains, valves, fire and public hydrants, and all buildings and accessories, and motor vehicles; and the replacement of passenger-carrying motor vehicles; purchase of fuel, oils, waste, and other materials, and the employment of all labor necessary for the proper execution of this work; and for contingent expenses including books, blanks, stationery, printing and binding not to exceed $3,300; postage, purchase of technical reference books and periodicals not to exceed $275, and other necessary items; in all for maintenance, $404,170, of which not exceeding $5,000 shall be available for operation of pumps at Bryant Street pumping station upon interruption of service from Dalecarlia pumping station.

*For extension of the water department distribution system,* laying of such service mains as may be necessary under the assessment system, $475,000, of which amount $100,000 shall be immediately available.

*For installing and repairing water meters on services to private residences and business places as may not be required to install meters under existing regulations,* as may be directed by the Commissioners; said meters at all times to remain the property of the District of Columbia, $115,000.

*For installing fire and public hydrants,* $30,000.

*For replacement of old mains and divide valves in various locations,* on account of inadequate size and bad condition of pipe on account of age, and laying mains and replacing old service pipes in advance of pavements, $150,000.

*For the refunding of water rents and other water charges erroneously paid in the District of Columbia,* to be refunded in the manner prescribed by law for the refunding of erroneously paid taxes, $3,500: *Provided,* That this appropriation shall be available for such refunds of payments made within the past two years.

*For continuing the construction of fifteen thousand eight hundred linear feet of thirty-six-inch water main from the vicinity of Thirteenth and Upshur Streets Northwest to the vicinity of Thirteenth and Otis Streets Northeast, including connection to proposed Second High Reservoir,* $290,000, to continue available until June 30, 1944.

*For the construction of approximately ten thousand eight hundred linear feet of twenty-, thirty-, and thirty-six-inch trunk line water main from the vicinity of Second and C Streets to the vicinity of C Street and Kentucky Avenue, Southeast, from the vicinity of Eleventh and East Capitol Streets to the vicinity of Eleventh and C Streets, Southeast, and from the vicinity of Eleventh and East Capitol Streets to the vicinity of Kentucky and Potomac Avenues, Southeast, $250,000, to continue available until June 30, 1944.*

*For the construction of one or more elevated water tanks of approximately two million gallons capacity,* in the vicinity of the United
Arrearage charge.

Temporary services of draftsmen, etc.

Provisos. Limitation. Maximum period of employment.

Appropriations in this Act shall be available for payment by the District of Columbia of its contributions as an employer, in accordance with the provisions of the District of Columbia Unemployment Compensation Act (49 Stat. 946).

The Commissioners, or their duly designated representatives, are further authorized to employ temporarily such laborers, skilled laborers, drivers, hostlers, and mechanics as may be required exclusively in connection with sewer, water, street, and road work, and street cleaning, or the construction and repair of buildings and bridges, furniture and equipment, and any general or special engineering or construction or repair work, and to incur all necessary engineering and other expenses, exclusive of personal services, incidental to carrying on such work and necessary for the proper execution thereof, said laborers, skilled laborers, drivers, hostlers, and mechanics to be employed to perform such work as may not be required by law to be done under contract, and to pay for such services and expenses
from the appropriations under which such services are rendered and
expenses incurred.

SEC. 3. That all horses, harness, horse-drawn vehicles necessary for
use in connection with construction and supervision of sewer, street,
street-lighting, road work, and street-cleaning work, including main-
tenance of said horses and harness, and maintenance and repair of said
vehicles, and purchase of all necessary articles and supplies in con-
nection therewith, or on construction and repair of buildings and bridges,
or any general or special engineering or construction work authorized
by appropriations, may be purchased, hired, and maintained, and
motortrucks may be hired exclusively to carry into effect said appro-
priations, when specifically and in writing ordered by the Commis-
sioners; and all such expenditures necessary for the proper execution
of said work, exclusive of personal services, shall be paid from and
equitably charged against the sums appropriated for said work; and
the Commissioners in the Budget estimates shall report the number
of horses, vehicles, and harness purchased, and horses and vehicles
hired, and the sums paid for same, and out of what appropriation;
and all horses owned or maintained by the District shall, so far as
may be practicable, be provided for in stables owned or operated by
said District: Provided, That such horses, horse-drawn vehicles, and
carts as may be temporarily needed for hauling and excavating mat-
erial in connection with works authorized by appropriations may be
temporarily employed for such purposes under the conditions named
in section 2 of this Act in relation to the employment of laborers,
skilled laborers, and mechanics.

SEC. 4. That the Commissioners are authorized to employ in the
execution of work, the cost of which is payable from the appropria-
tion account created in the District of Columbia Appropriation Act,
approved April 27, 1904, and known as the miscellaneous trust-fund
deposits, District of Columbia, necessary personal services, horses,
carts, and wagons, and to hire therefor motortrucks when specifically
and in writing authorized by the Commissioners, and to incur all
necessary expenses incidental to carrying on such work and necessary
for the proper execution thereof, including the purchase, exchange,
maintenance, and operation of motor vehicles for inspection and
transportation purposes; such services and expenses to be paid from
said appropriation account: Provided, That the Commissioners may
delgate to their duly authorized representatives the employment
under this section of laborers, mechanics, and artisans.

SEC. 5. That the Commissioners and other responsible officials, in
expending appropriations contained in this Act, so far as possible,
shall purchase material, supplies, including food supplies and equip-
ment, when needed and funds are available, in accordance with the
regulations and schedules of the Procurement Division of the Treas-
ury Department or from various services of the Government of the
United States possessing materials, supplies, passenger-carrying and
other motor vehicles, and equipment no longer required. Surplus
articles purchased from the Government, if the same have not been
used, shall be paid for at a reasonable price, not to exceed actual
cost, and if the same have been used, at a reasonable price based upon
length of usage. The various services of the Government of the
United States are authorized to sell such surplus articles to the
municipal government under the conditions specified, and the proceeds
of such sales shall be covered into the Treasury as miscellaneous
receipts: Provided, That this section shall not be construed to amend,
alter, or repeal the Executive order of December 3, 1918, concerning
the transfer of office materials, supplies, and equipment in the District
of Columbia falling into disuse because of the cessation of war
activities.
SEC. 6. No part of the funds appropriated in this Act shall be available for the payment of rental of quarters for any activity at a rate in excess of 90 per centum of the per annum rate paid by the District of Columbia for such quarters on June 30, 1933: Provided, That the provisions of this paragraph shall not apply to leases made prior to the passage of this Act, except when renewals thereof are made hereafter: Provided further, That the appropriations or portions of appropriations unexpended by reason of the operation of this paragraph shall not be used for any purpose, but shall be impounded and deposited in the Treasury to the credit of the District of Columbia.

SEC. 7. Appropriations contained in this Act shall be used to pay increases in the salaries of officers and employees by reason of the reallocation of the position of any officer or employee by the Civil Service Commission, and administrative promotions within the several grades: Provided, That the total reallocation increases under such appropriations shall not exceed $35,000: Provided further, That such reallocation increases and administrative promotions shall be subject to the approval of the Commissioners of the District of Columbia.

SEC. 8. No part of this appropriation shall be available for any expense for or incident to the issuance of congressional tags except to those persons set out in the Act of December 19, 1932 (47 Stat. 750), including the Speaker and the Vice President.

SEC. 9. No part of any appropriation contained in this Act or authorized hereby to be expended shall be used to pay the compensation of any officer or employee of the Government of the United States, or of the District of Columbia unless such person is a citizen of the United States, or a person in the service of the United States or the District of Columbia on the date of the approval of this Act who being eligible for citizenship had theretofore filed a declaration of intention to become a citizen or who owes allegiance to the United States. This section shall not apply to citizens of the Commonwealth of the Philippines.

SEC. 10. No part of any appropriation contained in this Act shall be used to pay the salary or wages of any person who advocates, or who is a member of an organization that advocates, the overthrow of the Government of the United States by force or violence: Provided, That for the purposes hereof an affidavit shall be considered prima facie evidence that the person making the affidavit does not advocate, and is not a member of an organization that advocates, the overthrow of the Government of the United States by force or violence: Provided further, That any person who advocates, or who is a member of an organization that advocates, the overthrow of the Government of the United States by force or violence and accepts employment the salary or wages for which are paid from any appropriation contained in this Act shall be guilty of a felony and, upon conviction, shall be fined not more than $1,000 or imprisoned for not more than one year, or both: Provided further, That the above penalty clause shall be in addition to, and not in substitution for, any other provisions of existing law.

SEC. 11. Title VI of the District of Columbia Revenue Act approved July 26, 1939, as amended, is amended by striking out "June 30, 1942" and inserting in lieu thereof the words "June 30, 1944".

SEC. 12. This Act may be cited as the "District of Columbia Appropriation Act, 1943".

Approved, June 27, 1942.
AN ACT

To exempt from duty personal and household effects brought into the United States under Government orders.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That, under such regulations as the Secretary of the Treasury may prescribe, the personal and household effects of any person in the service of the United States, or of his family, or of any person evacuated to the United States under Government orders, may be brought into the United States or any of its possessions, pursuant to Government orders or instructions, without the payment of any duty or tax imposed upon, or by reason of, importation.

Sec. 2. This Act shall be effective with respect to articles entered for consumption or withdrawn from warehouse for consumption on or after December 8, 1941, and shall have no force or effect on or after the day following the proclamation of peace by the President. The free entry herein authorized shall apply to any effects described in section 1 which are in customs custody on the effective date of this Act, notwithstanding the provisions of sections 490 and 491 of the Tariff Act of 1930, as amended.

Approved, June 27, 1942.

[CHAPTER 454]

JOINT RESOLUTION

Continuing the Federal Surplus Commodities Corporation as an agency of the United States.

Resolved by the Senate and House of Representatives of the United States of America in Congress assembled, That the Federal Surplus Commodities Corporation is hereby continued as an agency of the United States, under the direction of the Secretary of Agriculture, until June 30, 1945.

Approved, June 27, 1942.

[CHAPTER 455]

JOINT RESOLUTION

To accord privileges of free importation to members of the armed forces of other United Nations, to enemy prisoners of war and civilian internees and detainees, and for other purposes.

Resolved by the Senate and House of Representatives of the United States of America in Congress assembled, That all articles imported into the United States, its Territories or possessions, including the Canal Zone and the Virgin Islands, consigned or addressed to members of the armed forces of the United Nations, other than those of the United States, who are on duty therein, which articles are intended for their personal or official use, shall be admitted free of all duties and internal-revenue taxes imposed upon or by reason of importation and all customs charges and exactions: Provided, however, That if the Secretary of the Treasury shall find that any of the other United Nations does not accord similar treatment to members of the armed forces of the United States, the privileges herein granted shall, after collectors of customs have been officially advised of such findings, be accorded to members of the armed forces of such nation only to the extent that similar treatment is accorded to members of the armed forces of the United States.
SEC. 2. In order to implement the provisions of article 38 of The
Convention Between the United States of America and Other Powers,
relating to the Treatment of prisoners of war, signed at Geneva on
July 27, 1929, ratified by the President on January 16, 1932, and
proclaimed on August 4, 1932 (47 Stat. (part 2) 2021, 2043), all articles
consigned or addressed to enemy prisoners of war and enemy civilian
internes and detainees in the United States, its Territories or posses-
sions, including the Canal Zone and the Virgin Islands, shall be
admitted free of all duties and internal revenue taxes imposed upon
or by reason of importation and all customs charges and exactions.

SEC. 3. All articles made by members of the armed forces of the
United Nations interned or detained as prisoners of war by any enemy
country or made by nationals of the United States interned or detained
by any enemy country as enemy nationals shall, when imported into
the United States, its Territories or possessions, including the Canal
Zone and the Virgin Islands, be admitted free of all duties and internal
revenues taxes imposed upon or by reason of importation and all
customs charges and exactions.

SEC. 4. The exemptions from duties, taxes, charges, and exactions
provided for by this joint resolution shall be subject to compliance
with such regulations as the Secretary of the Treasury shall prescribe.

SEC. 5. This joint resolution shall be effective as to articles entered
for consumption or withdrawn from warehouse for consumption on
or after the date of its enactment and before the expiration of six
months after the termination of the unlimited national emergency
proclaimed by the President on May 27, 1941.

Approved, June 27, 1942.

[CHAPTER 459]

AN ACT
To provide for a permanent postage rate of 3 cents per pound on books.

Be it enacted by the Senate and House of Representatives of the
United States of America in Congress assembled, That the postage
rate on books consisting wholly of reading matter or reading matter
with incidental blank spaces for students' notations and containing
no advertising matter other than incidental announcements of books,
when mailed under such regulations as the Postmaster General may
prescribe, shall be 3 cents per pound or fraction thereof, irrespective
of the postal zone of destination thereof: Provided, That this Act
shall not affect the rates of postage on books mailed by or to libraries
and organizations as prescribed by the Act of February 28, 1926, as

Approved, June 30, 1942.

[CHAPTER 460]

AN ACT
To provide for the placing in Gallinger Hospital of a memorial to George Earle
Chamberlain.

Be it enacted by the Senate and House of Representatives of the
United States of America in Congress assembled, That the Commissi-
oners of the District of Columbia are authorized and directed to
provide for the placing, with appropriate ceremonies, in Gallinger
Hospital, Washington, District of Columbia, of a bust of the late
George Earle Chamberlain, formerly a Senator from the State of
Oregon, or a suitable bronze plaque bearing his name and a proper
inscription, as a memorial to his efforts and achievements on behalf
of Gallinger Hospital.
SEC. 2. There is hereby authorized to be appropriated the sum of $500, or so much thereof as may be necessary, to be expended by the Commissioners of the District of Columbia for the purpose of carrying out the provisions of this Act.

Approved, June 30, 1942.

[CHAPTER 461]

AN ACT

To further expedite the prosecution of the war by authorizing the control of the exportation of certain commodities.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That section 6 of the Act of July 2, 1940 (54 Stat. 714) is hereby amended to read as follows:

"Sec. 6. (a) The President is hereby authorized to prohibit or curtail the exportation of any articles, technical data, materials, or supplies, except under such rules and regulations as he shall prescribe.

"(b) Unless the President shall otherwise direct, the functions and duties of the President under this section shall be performed by the Board of Economic Warfare.

"(c) In case of the violation of any provision of any proclamation, rule, or regulation issued hereunder, such violator or violators, upon conviction, shall be punished by a fine of not more than $10,000, or by imprisonment for not more than two years, or by both such fine and imprisonment.

"(d) The authority granted by this section shall terminate on June 30, 1944 or upon any prior date which the Congress by concurrent resolution, or the President, may designate; except that as to offenses committed, or rights or liabilities incurred prior to such date, the provisions of this section and such rules, regulations, and proclamations shall be treated as remaining in effect for the purpose of sustaining any suit, action, or prosecution with respect to such right, liability, or offense."

Approved, June 30, 1942.

[CHAPTER 462]

AN ACT

To provide for the better administration of officer personnel of the Navy and Marine Corps during the existing war, and for other purposes.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the provisions of existing law insofar as they relate to periodic computations for the purpose of determining the authorized number of commissioned officers in the various grades of the line of the Regular Navy and of the Marine Corps, the permanent promotion or advancement of all officers of the Navy and Marine Corps, and the involuntary retirement or honorable discharge of commissioned officers of the Navy and Marine Corps by reason of failure of selection for promotion or advancement or upon the completion of designated periods of commissioned service, are hereby suspended: Provided, That in the discretion of the Secretary of the Navy an officer who on the date of this Act has been recommended for permanent promotion or advancement by the approved report of a selection board, or who has become due for permanent promotion or advancement by length of service or otherwise to a nonselection grade or rank, shall be immediately eligible for such permanent promotion or advancement, with or without the examinations required by existing law as the
Secretary of the Navy may deem best for the interests of the service, and if so promoted or advanced he shall take rank from the date of this Act or the date as of which he would have been permanently promoted or advanced in due course under existing law, whichever may be earlier; if not so promoted or advanced because of physical disability he shall be retired in the rank in which he would have had on the retired list under existing law: Provided further, That the Secretary of the Navy's determination as to an officer's date of rank or any other matter in the administration of this section shall be final and conclusive for all purposes: And provided further, That nothing in this Act shall preclude the honorable discharge of any officer in accordance with section 12 (g) of the Act approved June 23, 1938 (34 U. S. C. 404 (g)), where such officer has heretofore been named in the approved report of a selection board.

Sec. 2. The number of rear admirals on the active list of the line entitled to the pay and allowances provided by law for rear admirals of the upper half, exclusive of those carried as additional numbers in such grade, shall be one-half of the number of permanent and temporary officers of the line in that grade: Provided, That each officer of the staff Corps now or hereafter serving in the rank of rear admiral shall be entitled to receive the pay and allowances provided by law for rear admirals of the upper half when a line officer who was his junior in the rank from which the staff officer concerned was advanced becomes entitled to such pay and allowances pursuant to the foregoing but not earlier than the date upon which the staff officer is appointed to the rank of rear admiral: Provided further, That nothing contained herein shall operate to suspend the provisions of section 18 of the Act of June 10, 1926 (44 Stat. 724), with respect to staff officers who on the date of this Act have been recommended for advancement to the rank of rear admiral by the approved report of a selection board: Provided further, That an officer carried as an additional number in the grade or rank of rear admiral shall become entitled to the pay and allowances provided for rear admirals of the upper half from the same date as the officer next junior to him: Provided further, That the foregoing shall be exclusive of officers entitled to such pay and allowances solely by reason of their serving in the rank of admiral or vice admiral, or as chief of bureau, Judge Advocate General of the Navy, or director of budget and reports: And provided further, That no officer who has or may become entitled to the pay and allowances of a rear admiral of the upper half shall suffer a reduction of his pay and allowances solely by reason of the fact that the number of rear admirals may for any reason be reduced.

Sec. 3. The age limits now prescribed by law for original appointment to commissioned rank in any staff corps of the Regular Navy, are hereby modified to the extent that any officer of the Naval Reserve eligible for such appointment upon heretofore or hereafter reporting for active duty subsequent to September 8, 1939, shall retain such eligibility so long as he remains continuously on active duty.

Sec. 4. The Acts of August 27, 1940 (54 Stat. 864, 34 U. S. C., 737), and October 8, 1940 (54 Stat. 1023, 34 U. S. C., 853c-2), are amended so as to provide that officers of the Naval and Marine Corps Reserve therein described shall be eligible for appointment to the Regular Navy or Marine Corps, as may be appropriate, if less than twenty-five years of age upon the successful completion of their training as aviation cadets or upon reporting for continuous active duty on board ships of the Navy, as the case may be: Provided, That each such officer hereafter appointed to the lowest commissioned grade of the Regular Navy or Marine Corps by authority of said Acts shall take precedence according to his date of reporting for continuous active duty as an officer of the Naval or Marine Corps.
Reserve; each such officer so appointed to a grade above that of ensign or second lieutenant shall take precedence according to the date of rank stated in his reserve commission in the same rank.

Sec. 5. Personnel heretofore and hereafter temporarily appointed pursuant to and as defined in the Act of July 24, 1941 (Public Law 188, Seventy-seventh Congress), shall be entitled to the pay and allowances of the grade or rank to which so appointed from the dates on which such appointments are made by the President, and their appointments, unless expressly declined, shall be regarded for all purposes as having been accepted on the date made, without formal acceptance or oath of office.

Sec. 6. Any officer of the Regular Navy below the grade of vice admiral and any officer of the Regular Marine Corps below the rank of lieutenant general transferred to the retired list upon attaining the age of sixty-four years while serving under a temporary appointment pursuant to the Act of July 24, 1941 (Public Law 188, Seventy-seventh Congress), shall be retired in such temporary grade or rank with retired pay at the rate of 75 per centum of his active-duty pay at the time of retirement, unless eligible for retirement in a higher grade or rank under some other provision of law.

Sec. 7. The Act of July 24, 1941 (Public Law 188, Seventy-seventh Congress), is hereby amended as follows:

Section 1, change period to comma and add “and during such period thereafter as the President shall determine, but not later than June 30 of the fiscal year following that in which the war or national emergency shall terminate.”

Section 10 of the aforesaid Act of July 24, 1941, is hereby amended so that temporary appointments made under authority of that Act during the present war may continue in force until six months after the termination of this Act.

Sec. 8. The provisions of this Act, except as may be necessary to adapt the said provisions to the Coast Guard, shall apply to officer personnel of the Coast Guard in like manner and to the same extent and with the same relative conditions in all respects as are provided for the officer personnel of the Navy and Marine Corps.

Sec. 9. No officer shall suffer any reduction in pay or allowances by reason of any provisions of this Act, all sections of which shall become effective on date of approval and, with the exception of section 4, shall terminate on June 30 of the fiscal year following that in which the present war shall end.

Approved, June 30, 1942.

[CHAPTER 463]

AN ACT

To amend section 13 (d) of the Railroad Unemployment Insurance Act.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the proviso contained in the third paragraph of subsection (d) of section 13 of the Railroad Unemployment Insurance Act, as amended (which proviso relates to the postponement of withholding from certification for payment to States, in certain cases, of amounts for the administration of State unemployment compensation laws) is amended as follows:

(1) By striking out “until July 1, 1942” and by inserting in lieu thereof the following: “until July 1, 1944, or until a date one hundred and eighty days after the adjournment of the first session of the legislature of such State beginning after July 1, 1942, whichever date is the earlier”; and

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Duration of temporary appointments.

Temporary appointments.


Infra.

Post, p. 1023.

Retirements in temporary rank.


Infra.

Post, p. 1023.

Duration of temporary appointments.

Application to Coast Guard.

Pay reductions, etc.

Duration of Act.

Withdrawal from certification of amounts for payment to States, time extension.

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45 U. S. C. § 363 (c).
(2) By adding at the end of such proviso the following sentence: "An enactment of any State legislature providing for the transfer (from the State's account in the Unemployment Trust Fund to the railroad unemployment insurance account) of all interest earned upon contributions which are collected with respect to employment occurring after such enactment by such State pursuant to its unemployment compensation law and credited to its account in the Unemployment Trust Fund (until the total of such transfers equals the amounts which otherwise would be required to be withheld from certification under this subsection), shall be deemed an effective authorization and direction to the Secretary of the Treasury as required by this subsection; and for purposes of computing the interest to be so transferred, amounts withdrawn by such State from its account in the Unemployment Trust Fund after the date of such State enactment shall be considered to be first charged against the amounts credited to such State's account prior to the date of such State enactment: Provided, however, That if at any time after such enactment the provision for transfer therein contained for any reason fails to be operative to effect the transfers of interest as therein prescribed, and such State has not otherwise made an effective authorization and direction to the Secretary of the Treasury as required by this subsection, the Social Security Board shall immediately after such failure or, on the date otherwise provided in this subsection for the beginning of withholdings from certification, whichever is later, begin to make the withholdings from certification provided for in this subsection in the same manner and to the same extent as if such enactment by such State had not been enacted, except that the amounts of the certifications withheld shall be reduced by the total amount, if any, which has been transferred from interest pursuant to such enactment."

Approved, June 30, 1942.

[CHAPTER 466]

AN ACT

To authorize payment to janitors and custodians of the public schools of the District of Columbia for services rendered for local boards of the selective-service system.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That notwithstanding the provisions of section 6 of the Act entitled "An Act making appropriations for the legislative, executive, and judicial expenses of the Government for the fiscal year ending June thirtieth, nineteen hundred and seventeen, and for other purposes", approved May 10, 1916, as amended, or any other provision of law, janitors and custodians employed in the public schools of the District of Columbia shall be entitled to be paid additional compensation, computed at the regular rate of compensation received by them, for any services rendered, outside their usual hours of employment at either day or night sessions of such schools, during the period from October 16, 1940, to January 31, 1941, for local boards of the selective-service system located in various public school buildings; and the appropriation for the operation and maintenance of the selective-service system, contained in the Third Supplemental National Defense Appropriation Act, 1941, approved October 8, 1940, is hereby made available for such purpose.

Approved, July 1, 1942.
[CHAPTER 467]

AN ACT

To exempt custodial employees of the District of Columbia Board of Education from the operation of the provisions of section 6 of the Legislative, Executive, and Judicial Appropriation Act approved May 10, 1916.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That section 6 of the Act entitled "An Act making appropriations for the legislative, executive, and judicial expenses of the Government for the fiscal year ending June 30, 1917", approved May 10, 1916 (39th Stat. 120), and Acts amendatory thereto, shall not apply to the custodial employees who are in the employ of the Board of Education of the District of Columbia when such employees are performing work required of them in school buildings during the time these buildings are used for nonrecreational official purposes by any Federal agency or department of the District of Columbia government other than the Board of Education, in accordance with the rules of the Board of Education governing the use of school buildings and grounds, including their use for day or evening schools; and nothing therein contained shall be deemed to prevent any custodial employee from receiving in addition to his pay, salary, or compensation as an employee of the Board of Education of the District of Columbia any other pay, salary, or compensation at a rate not in excess of the rate of pay received as an employee of the Board of Education, for services which may have been rendered subsequent to May 31, 1941, or which may hereafter be rendered to any Federal agency or department of the District of Columbia government other than the Board of Education, during its use of school buildings under the jurisdiction of the Board of Education of the District of Columbia.

Approved, July 1, 1942.

[CHAPTER 471]

AN ACT

To amend sections 1 and 3 of the Act entitled "An Act to authorize the President to requisition certain articles and materials for the use of the United States, and for other purposes", approved October 10, 1940 (54 Stat. 1090), to continue the Act in effect during the existing war, and for other purposes.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the first sentence of section 1 of the Act entitled "An Act to authorize the President to requisition certain articles and materials for the use of the United States, and for other purposes", approved October 10, 1940 (54 Stat. 1090), is hereby amended to read as follows:

"That whenever the President determines that it is necessary in the interest of national defense or prosecution of war to requisition and take over for the use or operation by the United States or in its interest any military or naval equipment or munitions, or component parts thereof, or machinery, tools, or materials, or supplies necessary for the manufacture, servicing, or operation thereof, ordered, manufactured, procured, or possessed for export purposes, the exportation of which has been prohibited or curtailed in accordance with the provisions of section 6 of the Act approved July 2, 1940 (Public, Numbered 708, Seventy-sixth Congress; 54 Stat. 714), as heretofore or hereafter amended, or any other law, he is hereby authorized and empowered to requisition and take over for the said use or operation by the United States, or in its interest, any of the foregoing articles or materials, and to sell or otherwise dispose of any such articles or
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materials, or any portion thereof, to a person or a corporation of the United States whenever he shall determine such action to be in the public interest.”

Sec. 2. That section 3 of said Act of October 10, 1940, is hereby amended to read as follows:

“Sec. 3. The authority granted in this Act shall remain in force until June 30, 1944, or until such earlier time as the Congress by concurrent resolution or the President by proclamation may designate.”

Approved, July 2, 1942.

[CHAPTER 472] AN ACT

Making-appropriations for the Department of State, the Department of Justice, the Department of Commerce, and the Federal Judiciary, for the fiscal year ending June 30, 1943, and for other purposes.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the following sums are appropriated, out of any money in the Treasury not otherwise appropriated, for the Department of State, the Department of Justice, the Department of Commerce, and the Federal Judiciary, for the fiscal year ending June 30, 1943, namely:

TITLE I—DEPARTMENT OF STATE

OFFICE OF THE SECRETARY OF STATE

Salaries: For Secretary of State; Under Secretary of State, $10,000; counselor, $10,000; and other personal services in the District of Columbia, including temporary employees, and not to exceed $6,500 for employees engaged on piece work at rates to be fixed by the Secretary of State; $4,975,000.

CONTINGENT EXPENSES (DEPARTMENTAL)

Contingent expenses: For contingent and miscellaneous expenses, including stationery, furniture, fixtures; typewriters, adding machines, and other labor-saving devices, including rental, exchange, and repair thereof (not to exceed $50,000); microfilming equipment, including rental and repair thereof; translating services by contract without regard to section 3709 of the Revised Statutes (41 U. S. C. 5); purchase and presentation of various objects of a cultural nature suitable for presentation (through diplomatic and consular offices) to foreign governments, schools, or other cultural or patriotic organizations, the purchase, rental, distribution, and operation of motion-picture projection equipment and supplies, including rental of halls, hire of motion-picture projector operators, and all other necessary services by contract or otherwise without regard to section 3709 of the Revised Statutes; purchase and exchange of books, maps, and periodicals, domestic and foreign, and, when authorized by the Secretary of State, dues for library membership in societies or associations which issue publications to members only, or at a price to members lower than to subscribers who are not members, newspapers, teletype rentals, and tolls (not to exceed $13,400); purchase of one passenger-carrying automobile; maintenance and repair of motor-trucks and motor-propelled passenger-carrying vehicles; streetcar fare; traveling expenses, including not to exceed $5,000 for expenses of attendance at meetings concerned with the work of the Depart-
ment of State when authorized by the Secretary of State; refund of fees erroneously charged and paid for the issue of passports to persons who are exempted from the payment of such fee by section 1 of the Act making appropriations for the Diplomatic and Consular Service for the fiscal year ending June 30, 1921, approved June 4, 1920 (22 U. S. C. 214, 214a); the examination of estimates of appropriations in the field; and other miscellaneous items not included in the foregoing, $311,000: Provided, That not to exceed $8,000 of this appropriation may be expended for the purpose of carrying into effect the provisions of section 4 of the Act entitled "An Act to amend the Tariff Act of 1930", approved June 12, 1934, as amended (54 Stat. 107), this sum to be available in addition to the other authorized purposes of this appropriation for stenographic reporting services, by contract if deemed necessary, without regard to section 3709 of the Revised Statutes, and such other expenses as the President may deem necessary.

PRINTING AND BINDING

Printing and binding: For all printing and binding in the Department of State, including all of its bureaus, offices, institutions, and services, located in Washington, District of Columbia, and elsewhere, $228,600.

PASSPORT AGENCIES

Passport agencies: For salaries and expenses of maintenance, rent, cost of insurance covering shipments of money by messenger, registered mail, or otherwise, and traveling expenses not to exceed $500, for not to exceed five passport agencies, $54,400.

Collecting and editing official papers of Territories of the United States: For the expenses of collecting, editing, copying, and arranging for publication the official papers of the Territories of the United States, including personal services in the District of Columbia and elsewhere, printing and binding, and contingent and traveling expenses, as provided by the Act approved February 28, 1929, as amended by the Act approved June 28, 1937 (5 U. S. C. 168–168b), $14,200.

FOREIGN INTERCOURSE

AMBASSADORS AND MINISTERS

Salaries, ambassadors and ministers: For salaries of ambassadors and ministers, including salaries as authorized by section 1740, Revised Statutes, as amended by the Act of April 24, 1939 (22 U. S. C. 3, 121), as follows: Ambassadors Extraordinary and Plenipotentiary to Argentina, Brazil, Chile, China, Colombia, Cuba, France, Great Britain, Mexico, Panama, Peru, Poland, Spain, Turkey, Union of Soviet Socialist Republics, Uruguay, and Venezuela, at $17,500 each; Ambassador Extraordinary and Plenipotentiary to Belgium and Envoy Extraordinary and Minister Plenipotentiary to Luxembourg, $17,500; Ambassadors Extraordinary and Plenipotentiary to Bolivia, Ecuador, and Paraguay, at $10,000 each; Envoy Extraordinary and Minister Plenipotentiary to the Netherlands, $12,000; Envoys Extraordinary and Ministers Plenipotentiary to Albania, Australia, Bulgaria, Czechoslovakia, Costa Rica, Denmark, Dominican Republic, Dominion of Canada, El Salvador, Finland, Greece, Guatemala, Haiti, Honduras, Hungary, Iceland, Ireland, Liberia, Lithuania, New Zealand, Nicaragua, Norway, Portugal, Rumania,
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Union of South Africa, Sweden, Switzerland, Thailand, and Yugoslavia, at $10,000 each; to Egypt and Saudi Arabia, $10,000; to Iran and Afghanistan, $10,000; and to Estonia and Latvia, $10,000;

In all, not to exceed $595,000:

Provided, That no salary herein appropriated shall be paid to any official receiving any other salary from the United States Government: Provided further, That during the period of the existing state of emergency proclaimed by the President on September 8, 1939, any Ambassador or Minister whose salary as such is payable from the appropriation "Salaries, Ambassadors and Ministers" and who, prior to appointment as Ambassador or Minister was legally appointed and served as a diplomatic or consular officer or as a Foreign Service officer, and who, on account of emergent conditions abroad, is unable properly to serve the United States at his regular post of duty, or, on account of such emergent conditions abroad, it shall be or has been found necessary in the public interest to terminate his appointment as Ambassador or Minister at such post, may be appointed or assigned to serve in any capacity in which a Foreign Service officer is authorized by law to serve, and, notwithstanding the provisions of any other law, the payment from such appropriation for the fiscal year 1943 of the salary of such officer, while serving under such assignment, is hereby authorized: Provided further, That no person, while serving under such emergency appointment or assignment, shall receive compensation in excess of $9,000 per annum while serving in the continental United States or in excess of $10,000 per annum while serving elsewhere.

Salaries of Foreign Service Officers

Salaries, Foreign Service officers: For salaries of Foreign Service officers as provided in the Act approved February 23, 1931, as amended by the Act of April 30, 1940 (54 Stat. 174), and while awaiting recognition and authority to act in pursuance with the provisions of section 1740 of the Revised Statutes (22 U. S. C. 121); and salaries of Foreign Service officers while acting as Chargés d'Affaires ad interim or while in charge of a consulate general or consulate during the absence of the principal officer (22 U. S. C. 20); $4,224,000.

Transportation, Foreign Service

Transportation, Foreign Service: To pay the traveling expenses, including travel by airplane when specifically authorized by the Secretary of State, of Diplomatic, Consular, and Foreign Service officers, and other employees of the Foreign Service, including Foreign Service inspectors, and under such regulations as the Secretary of State may prescribe, of their families and expenses of transportation of effects, in going to and returning from their posts, and while awaiting recognition and authority to act in pursuance with the provisions of section 1740 of the Revised Statutes (22 U. S. C. 121); and salaries of Foreign Service officers or vice consuls while acting as Chargés d'Affaires ad interim or while in charge of a consulate general or consulate during the absence of the principal officer (22 U. S. C. 20); $4,224,000.
Office and living quarters allowances, Foreign Service: For rent, heat, fuel, and light for the Foreign Service for offices and grounds, and, as authorized by the Act approved June 26, 1930 (5 U. S. C. 118a), for living quarters and for allowances for living quarters, including heat, fuel, and light, $2,080,000: Provided, That payment for rent may be made in advance: Provided further, That the Secretary of State may enter into leases for such offices, grounds, and living quarters for periods not exceeding ten years and without regard to section 3709 of the Revised Statutes (41 U. S. C. 5): Provided further, That no part of this appropriation shall be used for allowances for living quarters, including heat, fuel, and light, in an amount exceeding $3,000 for an ambassador, minister, or chargé d'affaires, and not exceeding $1,700 for any other Foreign Service officer: Provided further, That under this appropriation and the appropriations herein for “Contingent expenses, Foreign Service”, and “Miscellaneous salaries and allowances. Foreign Service”, not more than $5,000 shall be expended for heat, fuel, and light for living quarters for each ambassador or minister occupying a Government-owned building for residence or residence and office purposes, and not more than $1,700 for such purposes in the case of any other Foreign Service officer, and during the incumbency of a chargé d'affaires the limitation on such expenditures shall be the same as for the occupancy by the principal officer.

Cost of living allowances, Foreign Service: To carry out the provisions of the Act approved February 23, 1931, as amended by the Act of April 24, 1939 (22 U. S. C. 12, 29c), relating to allowances and additional compensation to diplomatic, consular, and Foreign Service officers, clerks, and other employees when such allowances and additional compensation are necessary to enable such officers, clerks, and other employees to carry on their work efficiently, $458,000: Provided, That such allowances and additional compensation shall be granted only in the discretion of the President, and under such regulations as he may prescribe.

Representation allowances, Foreign Service: For representation allowances as authorized by the Act approved February 23, 1931 (22 U. S. C. 12), $150,000.

Foreign Service retirement and disability fund: For financing the liability of the United States, created by the Act approved February 23, 1931, as amended by the Act of April 24, 1939 (22 U. S. C. 21-21 (o)), $650,000, which amount shall be placed to the credit of the “Foreign Service retirement and disability fund”.
Salaries of clerks, Foreign Service: For salaries of clerks in the Foreign Service, as provided in the Act approved February 23, 1931 (22 U. S. C. 23a), including salaries while under instruction in the United States and during transit to and from homes in the United States upon the beginning and after termination of service, $2,897,000.

Miscellaneous salaries and allowances, Foreign Service: For salaries or compensation of kavasses, guards, dragomans, porters, interpreters, prison keepers, translators, archive collators, Chinese writers, messengers, couriers, telephone operators, supervisors of construction, and custodial and operating force for maintenance and operation of Government-owned and leased diplomatic and consular properties in foreign countries, including salaries while under instruction in the United States and during transit to and from their homes in the United States upon the beginning and after termination of service in foreign countries; compensation of agents and employees of dispatch agencies at New York, San Francisco, Seattle, and New Orleans; operation of motor-propelled and other passenger and non-passenger-carrying vehicles; for allowances to consular officers, who are paid in whole or in part by fees, for services necessarily rendered to American vessels and seamen, as provided in the Act of June 26, 1884 (22 U. S. C. 89; 46 U. S. C. 101); and such other miscellaneous personal services as the President may deem necessary, $722,000: Provided, That no part of this appropriation shall be expended for salaries or wages of persons not American citizens performing clerical services (except interpreters, translators, and messengers), whether officially designated as clerks or not, in any foreign mission; Provided further, That the Secretary of the Navy is authorized, upon request by the Secretary of State, to assign enlisted men of the Navy and Marine Corps to serve as custodians, under the immediate supervision of the Secretary of State or the chief of mission, whichever the Secretary of State shall direct, at embassies, legations, or consulates of the United States located in foreign countries.

Foreign Service, auxiliary (emergency): For all necessary expenses to enable the Department of State during the fiscal year 1943 to continue to perform functions or activities in connection with the Auxiliary Foreign Service for the performance of which, during the fiscal years 1941 and 1942, the Department of State received allocations of funds from the appropriations "Emergency fund for the President" contained in the Military Appropriation Act, 1941, and the Independent Offices Appropriation Act, 1942, including the objects for which and subject to the conditions under which such allocations were provided or expended during the fiscal years 1941 and 1942, $750,000.

Contingent expenses, Foreign Service: For stationery; blanks; record and other books; seals; presses; flags; signs; military equipment and supplies; repairs and alterations; repairs, preservation, and maintenance of Government-owned and leased diplomatic and consular properties in foreign countries, including water, materials, supplies, tools, seeds, plants, shrubs, and similar objects; newspapers (foreign and domestic); freight; postage; telegrams; advertising; ice and drinking water for office purposes; purchase, exchange, maintenance, and hire of motor-propelled or horse-drawn passenger-carrying vehicles, and exchange, purchase, maintenance, and hire of other passenger-carrying vehicles; exchange of trucks; insurance of official motor vehicles in foreign countries when required by the law of such countries; funds for establishment and maintenance of commissary service; uniforms; furniture; household furniture and furnishings, except as provided by the Act of May 7, 1926, as amended (22 U. S. C. 292-299), for Government-owned or rented buildings; type-
writers, adding machines, and other labor-saving devices, and exchange of same; maintenance and rental of launch for embassy in Turkey, not exceeding $3,500, including personnel for operation; rent and other expenses for dispatch agencies at New York, San Francisco, and New Orleans; traveling expenses, including the transportation of members of families and personal effects of diplomatic officers or Foreign Service officers acting as chargés d'affaires in traveling to seats of government at which they are accredited other than the city of usual residence and returning to the city of usual residence; loss by exchange; payment in advance for subscriptions to commercial information, telephone and other similar services, including telephone service in residences as authorized by the Act of April 30, 1940 (54 Stat. 175); burial expenses and expenses in connection with last illness and death of certain native employees, as authorized by and in accordance with the Act of July 15, 1939 (5 U. S. C. 118f); expenses of vice consuls and consular agencies for any of the foregoing objects; allowances for special instruction, education, and individual training of Foreign Service officers at home and abroad, not to exceed $7,500; cost, not exceeding $500 per annum each, of the tuition of Foreign Service officers assigned for the study of the languages of Asia and eastern Europe; for relief, protection, and burial of American seamen in foreign countries, in the Panama Canal Zone, and in the Philippine Islands, and shipwrecked American seamen in the Territory of Alaska, in the Hawaiian Islands, in Puerto Rico, and in the Virgin Islands, and for expenses which may be incurred in the acknowledgment of the services of masters and crews of foreign vessels in rescuing American seamen or citizens from shipwreck or other catastrophe at sea; for expenses of maintaining in China, Egypt, Ethiopia, Morocco, and Muscat, institutions for incarcerating American convicts and persons declared insane by any consular court, rent of quarters for prisons, ice and drinking water for prison purposes, and for the expenses of keeping, feeding, and transportation of prisoners and persons declared insane by any consular court in China, Egypt, Ethiopia, Morocco, and Muscat; for every expenditure requisite for or incident to the bringing home from foreign countries of persons charged with crime as authorized by section 5275 of the revised Statutes (18 U. S. C. 659); and such other miscellaneous expenses as the President may deem necessary: $2,310,000: Provided, That this appropriation shall be available for reimbursement of appropriations for the Navy Department, in an amount not to exceed $40,000 for materials, supplies, equipment, and services furnished by the Navy Department, including pay, subsistence, allowances, and transportation of enlisted men of the Navy and Marine Corps who may be assigned by the Secretary of the Navy, upon request of the Secretary of State, to embassies, legations, or consular offices of the United States located in foreign countries.

Not to exceed 10 per centum of any of the foregoing appropriations under the caption "Foreign Intercourse" for the fiscal year ending June 30, 1943, may be transferred, with the approval of the Director of the Bureau of the Budget, to any other foregoing appropriation or appropriations under such caption for such fiscal year, but no appropriation shall be increased more than 10 per centum thereby: Provided, That all such transfers and contemplated transfers shall be set forth in the Budget for the fiscal year 1944.

FOREIGN SERVICE BUILDINGS FUND

Foreign Service Buildings Fund: For the purpose of carrying into effect the provisions of the Act of May 25, 1938, entitled "An Act to provide additional funds for buildings for the use of the diplomatic and consular establishments of the United States" (52 Stat.
EMERGENCIES ARISING IN THE DIPLOMATIC AND CONSULAR SERVICE

Emergencies arising in the Diplomatic and Consular Service: To enable the President to meet unforeseen emergencies arising in the Diplomatic and Consular Service, and to extend the commercial and other interests of the United States and to meet the necessary expenses attendant upon the execution of the Neutrality Act, to be expended pursuant to the requirement of section 291 of the Revised Statutes (31 U. S. C. 107), $1,500,000, of which not to exceed $25,000 shall, in the discretion of the President, be available for personal services in the District of Columbia; and of which (without in any way restricting the use of other moneys herein appropriated) $500,000 shall be available for the protection of American citizens in any foreign country whenever the President shall find that a state of emergency exists endangering the lives of such citizens; and reimbursements by American citizens to whom relief has been extended hereunder shall be credited to this appropriation.

During the period of the existing state of emergency proclaimed by the President on September 8, 1939, American citizens holding positions in the Foreign Service of the United States and who on account of emergent conditions abroad are unable properly to serve the United States at their regular posts of duty may be assigned to the Department of State to perform temporary services in that Department or to be detailed for temporary services of comparable importance, difficulty, responsibility, and value in any other department or agency of the United States, in cases where there is found to be a need of services for the performance of which such persons have the requisite qualifications. The salaries of such persons shall, notwithstanding the provisions of any other law, continue to be paid during the periods of such assignments from the appropriations under the caption "Foreign Intercourse" in the Department of State Appropriation Act for the fiscal year 1943.

Contracts entered into in foreign countries involving expenditures from any of the foregoing appropriations under the caption "Foreign Intercourse" shall not be subject to the provisions of section 3741 of the Revised Statutes (41 U. S. C. 22).

CONTRIBUTIONS, QUOTAS, AND SO FORTH

For payment of the annual contributions, quotas, and expenses, including loss by exchange in discharge of the obligations of the United States in connection with international commissions, congresses, bureaus, and other objects, in not to exceed the respective amounts, as follows: Cape Spartel and Tangier Light, Coast of Morocco, $1,176; Pan American Union, $246,473.73, including not to exceed $20,000 for printing and binding; Bureau of Interparliamentary Union for Promotion of International Arbitration, $10,000; Pan American Sanitary Bureau, $60,392.99; Bureau of International Telecommunication Union, Radio Section, $5,790; Inter-American Radio Office, $6,794; Government of Panama, $430,000; International Hydrographic Bureau, $5,404; Inter-American Trade-Mark Bureau, $14,330.20; International Bureau for Protection of Industrial Property, $1,471.03; Gorgas Memorial Laboratory, $50,000; Provided, That hereafter, notwithstanding the provisions of section 3 of the Act of May 7, 1928 (45 Stat. 491), the report of the operation and work of the laboratory, including the statement of the receipts and expenditures, shall be made...
to Congress during the first week of each regular session thereof, such a report to cover a fiscal year period ending on June 30 of the calendar year immediately preceding the convening of each such session; American International Institute for the Protection of Childhood, $2,000; International Map of the World on the Millionth Scale, $50; International Penal and Penitentiary Commission, $4,332, including not to exceed $800 for the necessary expenses of the Commissioner to represent the United States on the Commission at its annual meetings, personal services without regard to the Classification Act of 1923, as amended, printing and binding, traveling expenses, and such other expenses as the Secretary of State may deem necessary; International Labor Organization, $121,748.30, including not to exceed $6,000 for the expenses of participation by the United States in the meetings of the General Conference and of the Governing Body of the International Labor Office and in such regional, industrial, or other special meetings as may be duly called by such Governing Body, including personal services, in the District of Columbia and elsewhere, rent, traveling expenses, purchase of books, documents, newspapers, periodicals, and charts, stationery, official cards, printing and binding, entertainment, hire, maintenance, and operation of motor-propelled passenger-carrying vehicles, and such other expenses as may be authorized by the Secretary of State; Implementing the Narcotics Convention of 1931, $10,551.85; International Council of Scientific Unions and Associated Unions, as follows: International Council of Scientific Unions, $19.30; International Astronomical Union, $617.60; International Union of Geodesy and Geophysics, $2,316; International Scientific Radio Union, $292.40; in all, $3,185.30; Pan American Institute of Geography and History, $10,000; Inter-American Coffee Board, $8,000; and Inter-American Indian Institute, $4,800; in all, $996,500, together with such additional sums, due to increase in rates of exchange as the Secretary of State may determine and certify to the Secretary of the Treasury to be necessary to pay, in foreign currencies, the quotas and contributions required by the several treaties, conventions, or laws establishing the amount of the obligation.

INTERNATIONAL BOUNDARY COMMISSION, UNITED STATES AND MEXICO

Salaries and expenses: For expenses of meeting the obligations of the United States under the treaties of 1884, 1889, 1905, 1906, and 1933 between the United States and Mexico, and of compliance with the Act approved August 19, 1935, as amended (49 Stat. 660, 1370), operation and maintenance of the Rio Grande rectification and canalization projects; construction and operation of gaging stations where necessary and their equipment; personal services in the District of Columbia and elsewhere; rent; fees for professional or expert services at rates and in amounts to be determined by the Secretary of State; expenses of attendance at meetings which, in the discretion of the Commissioner, may be necessary for the efficient discharge of the responsibilities of the Commission (not to exceed $500); traveling expenses, including transfer of household goods and effects, as provided by the Act of October 10, 1940, and regulations promulgated thereunder; printing and binding; lawbooks and books of reference; subscriptions to foreign and domestic newspapers and periodicals; purchase, exchange, maintenance, repair, and operation of motor-propelled passenger- and freight-carrying vehicles, machinery and equipment and parts thereof, typewriters, including those electrically operated, adding machines, calculating machines, mimeographs, multigraphs, and map-reproduction machines; hire with or without personal services, of work animals, and animal-drawn and
motor-propelled vehicles and equipment; reimbursement to other agencies of the Government for expenses incurred by them in connection with the making of maps or making of photographs by airplane; purchase of rubber boots and waders, asbestos gloves and welders' goggles, for official use of employees; purchase of ice and drinking water; inspection of equipment, supplies, and materials by contract; advertising in newspapers and technical publications without regard to section 3828 of the Revised Statutes; drilling and testing of foundations and dam sites, by contract if deemed necessary, purchase in the field of planographs and lithographs, and leasing of private property to remove therefrom sand, gravel, stone, and other materials without regard to section 3709 of the Revised Statutes (41 U. S. C. 5); equipment and such other miscellaneous expenses as the Secretary of State may deem proper, $239,600.

Construction, operation, and maintenance, Public Works projects:
For the construction (including surveys and operation and maintenance and protection during construction) of the following projects under the supervision of the International Boundary Commission, United States and Mexico, United States section, including salaries and wages of employees, laborers, and mechanics; fees for professional or expert services at rates and in amounts to be determined by the Secretary of State; traveling expenses; rents; construction and operation of gaging stations; purchase, exchange, maintenance, repair, and operation of motor-propelled passenger- and freight-carrying vehicles, machinery and equipment and parts thereof, typewriters, including those electrically operated, adding machines, calculating machines, mimeographs, multigraphs, and map reproduction machines; drilling and testing of foundations and dam sites, by contract if deemed necessary, and purchase in the field of planographs and lithographs and leasing of private property to remove therefrom sand, gravel, stone, and other materials without regard to the provisions of section 3709 of the Revised Statutes (41 U. S. C. 5); hire, with or without personal services, of work animals and animal-drawn and motor-propelled vehicles and equipment; acquisition by donation, purchase, or condemnation, of real and personal property, including expenses of abstracts and certificates of title; inspection of equipment, supplies, and materials by contract; advertising in newspapers and technical publications without regard to section 3828 of the Revised Statutes; transportation of things (including household goods and effects as provided by the Act of October 10, 1940, and regulations promulgated thereunder); printing and binding; communication services; equipment, materials and supplies, including purchase of ice, drinking water where suitable drinking water is otherwise unobtainable, rubber boots, waders, asbestos gloves and welders' goggles, for official use of employees, and such other miscellaneous expenses as the Secretary of State may deem necessary:

Lower Rio Grande flood-control project: For the United States portion of the project for flood control on the Lower Rio Grande, as authorized by the Act approved August 13, 1936, as amended (49 Stat. 660, 1370), including obligations chargeable against the appropriations for this purpose for the fiscal year 1942, $949,460, together with the unexpended balances of the appropriations for this purpose for the fiscal year 1942: Provided, That no part of this appropriation for the Lower Rio Grande flood-control project shall be expended for construction on any land, site, or easement until title thereto has been conveyed to the United States by donation and the same has been approved by the Attorney General of the United States.
Rio Grande canalization project: For completion of the Rio Grande canalization project as authorized by the Acts approved August 29, 1935 (49 Stat. 961), and June 4, 1936 (49 Stat. 1463), including the reconstruction or replacement of certain bridges as authorized by the Act approved April 22, 1940 (54 Stat. 151), and including obligations chargeable against the appropriations for these purposes for the fiscal year 1942, the funds made available under this head in the Department of State Appropriation Act, 1942, are continued available until June 30, 1943.

Douglas-Agua Prieta sanitation project: For the construction of the United States portion of the Douglas-Agua Prieta sanitation project at Douglas, Arizona, as authorized by section 2 of the Act approved August 19, 1935 (49 Stat. 660), in accordance with an agreement with Mexico effected by an exchange of notes pursuant to a joint report of the International Boundary Commission, $90,000, to be immediately available and to remain available until expended. Provided, That no part of this appropriation shall be expended for construction until the governing body of the city of Douglas, Arizona, has given assurances satisfactory to the Secretary of State that it will (a) cause to be furnished, without cost to the United States, evidence satisfactory to the Commissioner of the United States section of said Commission that title to all lands or easements in land which may be designated by said Commissioner as necessary for the construction, operation, and maintenance of the United States portion of said project is vested in the city of Douglas, Arizona; (b) upon notification by the said Commissioner that the United States portion of said project has been completed, take over and operate and maintain the said project; (c) hold the United States harmless on account of damage or claim of damage arising out of or connected with the construction or operation and maintenance of or failure to operate and maintain said project or any part thereof.

Fence construction on the international boundary: For construction of fence along the international boundary, as authorized by the Act of August 19, 1935 (49 Stat. 660), $15,000: Provided, That no part of this appropriation shall be expended for the acquisition of lands or easements for sites for boundary fences except for procurement of abstracts of certificates of title, payment of recording fees, and examination of titles.

INTERNATIONAL BOUNDARY COMMISSION, UNITED STATES AND CANADA AND ALASKA AND CANADA

To enable the President to perform the obligations of the United States under the treaty between the United States and Great Britain in respect of Canada, signed February 24, 1925; for salaries and expenses, including the salary of the Commissioner and salaries of the necessary engineers, clerks, and other employees for duty at the seat of government and in the field; cost of office equipment and supplies; necessary traveling expenses; commutation of subsistence to employees while on field duty, not to exceed $4 per day each, but not to exceed $1.75 per day each when a member of a field party and subsisting in camp; for payment for timber necessarily cut in keeping the boundary line clear, not to exceed $500; and for all other necessary and reasonable expenses incurred by the United States in maintaining an effective demarcation of the international boundary line between the United States and Canada, and Alaska and Canada under the terms of the treaty aforesaid, including the completion of such remaining work as may be required under the award of the Alaskan Boundary Tribunal and existing treaties between the United States and Great Britain.
Joint expenses.

36 Stat. 2445.

Transfer of funds:

50 Stat. 1351.

Proviso.

Attendance at meetings.

50 Stat. 1355.

Britain, and including the hire of freight- and passenger-carrying vehicles from temporary field employees, to be disbursed under the direction of the Secretary of State, $43,800.

WATERWAYS TREATY, UNITED STATES AND GREAT BRITAIN: INTERNATIONAL JOINT COMMISSION, UNITED STATES AND GREAT BRITAIN

Salaries and expenses: For salaries and expenses, including not to exceed $7,500 for the salary of one Commissioner on the part of the United States, who shall serve at the pleasure of the President (the other Commissioners to serve in that capacity without compensation therefor), and salaries of clerks and other employees appointed by the Commissioners on the part of the United States, with the approval solely of the Secretary of State; for necessary traveling expenses, and for expenses incident to holding hearings and conferences at such places in Canada and the United States as shall be determined by the Commission or by the American Commissioners to be necessary, including traveling expense and compensation of necessary witnesses, making necessary transcript of testimony and proceedings; for cost of lawbooks, books of reference and periodicals, office equipment and supplies; and for one-half of all reasonable and necessary joint expenses of the International Joint Commission incurred under the terms of the treaty between the United States and Great Britain concerning the use of boundary waters between the United States and Canada, and for other purposes, signed January 11, 1909, $29,200, to be disbursed under the direction of the Secretary of State.

Special and technical investigations: For an additional amount for necessary special or technical investigations in connection with matters which fall within the scope of the jurisdiction of the International Joint Commission, including personal services in the District of Columbia or elsewhere, traveling expenses, procurement of technical and scientific equipment, and the purchase, exchange, hire, maintenance, repair, and operation of motor-propelled and horse-drawn passenger-carrying vehicles, $48,500, to be disbursed under the direction of the Secretary of State, who is authorized to transfer to any department or independent establishment of the Government, with the consent of the head thereof, any part of this amount for direct expenditure by such department or establishment for the purposes of this appropriation.

INTERNATIONAL FISHERIES COMMISSION

Salaries and expenses: For the share of the United States of the expenses of the International Fisheries Commission, under the convention between the United States and Canada, concluded January 29, 1937, including salaries of two members and other employees of the Commission, traveling expenses, charter of vessels, purchase of books, periodicals, furniture, and scientific instruments, contingent expenses, rent, and such other expenses in the United States and elsewhere as the Secretary of State may deem proper, to be disbursed under the direction of the Secretary of State, $27,680, to be available immediately; Provided, That not to exceed $750 shall be expended by the Commissioners in attending meetings of the Commission.

INTERNATIONAL PACIFIC SALMON FISHERIES COMMISSION

Salaries and expenses: For the share of the United States of the expenses of the International Pacific Salmon Fisheries Commission, under the convention between the United States and Canada, concluded May 26, 1930, including personal services; traveling expenses;
purchase, exchange, maintenance, repair, and operation of not to exceed four motor-propelled passenger-carrying vehicles; charter of vessels; purchase of books, periodicals, furniture, and scientific instruments; contingent expenses; rent; and such other expenses in the United States and elsewhere as the Secretary of State may deem proper, including the reimbursement of other appropriations from which payments may have been made for any of the purposes herein specified, to be expended under the direction of the Secretary of State, $39,960, to be available immediately.

COOPERATION WITH THE AMERICAN REPUBLICS

Salaries and expenses: For all expenses necessary to enable the Secretary of State to meet the obligations of the United States under the Convention for the Promotion of Inter-American Cultural Relations between the United States and the other American Republics, signed at Buenos Aires, December 23, 1936, and to carry out the purposes of the Act entitled "An Act to authorize the President to render closer and more effective the relationship between the American Republics", approved August 9, 1939, and to supplement appropriations available for carrying out other provisions of law authorizing related activities, including the establishment and operation of agricultural and other experiment and demonstration stations in other American countries, on land acquired by gift or lease for the duration of the experiments and demonstrations, and construction of necessary buildings thereon; such expenses to include personal services in the District of Columbia; not to exceed $85,000 for printing and binding; stenographic reporting, translating and other services by contract, without regard to section 3709 of the Revised Statutes (41 U. S. C. 5); expenses of attendance at meetings or conventions of societies and associations concerned with the furtherance of the purposes hereof; tuition, compensation, and monthly allowances while not in travel status, all to be fixed by the Secretary of State, and traveling expenses in the United States and abroad in accordance with the Standardized Government Travel Regulations and the Act of June 3, 1926, as amended, of educational, professional, and artistic leaders, and professors, students, and persons possessing special scientific or other technical qualifications, who are citizens of the United States or the other American republics: Provided, That the Secretary of State is authorized under such regulations as he may adopt, to pay the actual transportation expenses and not to exceed ten dollars per diem in lieu of subsistence and other expenses, of citizens of the other American republics while traveling in the Western Hemisphere, without regard to the Standardized Government Travel Regulations, and to make advances of funds notwithstanding section 3648 of the Revised Statutes; traveling expenses of members of advisory committees in accordance with section 2 of said Act of August 9, 1939 (22 U. S. C. 249a); purchase and exchange (not to exceed $6,000), hire, maintenance, operation, and repair of motor-propelled and animal-drawn passenger-carrying vehicles; and purchase of books and periodicals, $1,685,000; and the Secretary of State is hereby authorized, subject to the approval of the President, to transfer from this appropriation to other departments, agencies, and independent establishments of the Government for expenditure in the United States and in the other American republics any part of this amount for direct expenditure by such department or independent establishment for the purposes of this appropriation: Provided further, That any funds herein appropriated which may be transferred to the Federal Security Agency for the Public Health Service shall be available for the
Civil Aeronautics Board.

55 Stat. 277.

Inspectors of buildings, etc.

Couriers.

Traveling expenses, covering of designated sums into surplus fund.

Citation of title.

Department of Justice Appropriation Act, 1943.

Frank, p. 733.

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salaries and expenses of not to exceed two additional regular active commissioned officers; Provided further, That the unobligated balance of the $10,000 transferred to the Civil Aeronautics Board under the authority contained in the Department of State Appropriation Act, 1942, under this heading, is hereby continued available until June 30, 1943.

The President, in his discretion, may assign officers of the Army or Navy or officers or employees of the Treasury Department or Federal Works Agency for duty as inspectors of buildings owned or occupied by the United States in foreign countries, or as inspectors or supervisors of buildings under construction or repair by or for the United States in foreign countries, under the jurisdiction of the Department of State, or for duty as couriers of the Department of State, and when so assigned they may receive the same traveling expenses as are authorized for officers of the Foreign Service, payable from the applicable appropriations of the Department of State.

Of the total amount available under this title for traveling expenses, the Secretary of State is authorized and directed, on or before August 1, 1942, to cover into the surplus fund of the Treasury the sum of $128,734, which shall be in addition to reductions in amounts available for traveling expenses resulting from decreases in the appropriations made by this title below the Budget estimates.

This title may be cited as the “Department of State Appropriation Act, 1943”.

TITLE II—DEPARTMENT OF JUSTICE

OFFICE OF THE ATTORNEY GENERAL

For personal services in the District of Columbia and for special attorneys and special assistants to the Attorney General in the District of Columbia or elsewhere as follows:

For the Office of the Attorney General, $121,200.

For the Office of the Solicitor General, $99,100.

For the Office of the Assistant Solicitor General, $89,100.

For the Office of Assistant to the Attorney General, $106,300.

For the Administrative Division, $900,000.

For the Tax Division, $620,600.

For the Criminal Division, $537,800.

For the Claims Division, $504,600.

For the Office of Pardon Attorney, $29,300.

Total, personal services, Office of the Attorney General, $3,024,000:

Provided, That not to exceed 5 per centum of the foregoing appropriations for personal services shall be available interchangeably, subject to the approval of the Director of the Bureau of the Budget, for expenditures in the various offices and divisions named, but not more than 5 per centum shall be added to the amount appropriated for any one of said offices or divisions and any interchange of appropriations hereunder shall be reported to Congress in the annual Budget, and not to exceed $250,000 of said appropriations shall be available for the employment, on duties properly chargeable to each of said appropriations, of special assistants to the Attorney General without regard to the Classification Act of 1923, as amended.

Contingent expenses: For stationery, furniture and repairs, floor coverings, file holders and cases; miscellaneous expenditures, including telegraphing and telephones, and teletype, rentals and tolls, postage, labor, typewriters and adding machines and the exchange thereof and repairs thereto, streetcar fares, newspapers not exceeding $500, stenographic reporting services by contract or otherwise, repair, mainte-
Dance, and operation of five motor-driven passenger cars: purchase of lawbooks, books of reference, and periodicals, including the exchange thereof; examination of estimates of appropriation in the field; and miscellaneous and emergency expenses authorized or approved by the Attorney General, to be expended at his discretion, $420,000: Provided, That not to exceed $2 per volume shall be paid for the current and future volumes of the United States Code Annotated: Provided further, That section 3709 of the Revised Statutes shall not be construed to apply to any purchase or service rendered under this appropriation when the aggregate amount involved does not exceed $50.

Traveling expenses: For all necessary traveling expenses, Department of Justice, not including traveling expenses otherwise payable under any appropriations for "Federal Bureau of Investigation", "Salaries and expenses of marshals", "Fees of witnesses", "Enforcement of antitrust and kindred laws", "Immigration and Naturalization Service", "Salaries and expenses, Special War Effort Unit", and "Penal and correctional institutions" (except as otherwise hereinafter provided), $490,000: Provided, That this sum shall be available, in an amount not to exceed $3,500, for expenses of attendance at meetings concerned with the work of the Bureau of Prisons when incurred on the written authorization of the Attorney General.

Printing and binding: For printing and binding for the Department of Justice, $500,000.

FEDERAL BUREAU OF INVESTIGATION

Salaries and expenses, detection and prosecution of crimes: For the detection and prosecution of crimes against the United States; for the protection of the person of the President of the United States; the acquisition, collection, classification, and preservation of identification and other records and their exchange with the duly authorized officials of the Federal Government, of States, cities, and other institutions; for such other investigations regarding official matters under the control of the Department of Justice and the Department of State as may be directed by the Attorney General; purchase and exchange not to exceed $135,000, and hire, maintenance, upkeep, and operation of motor-propelled passenger-carrying vehicles, to be used only on official business; purchase (including exchange) at not to exceed $7,000 of one, and maintenance, upkeep, and operation, without regard to the provision of any Act limiting the amount that may be expended for repairs to automobiles, of not more than four armored automobiles; firearms and ammunition; such stationery, supplies, floor coverings, equipment, and telegraph, teletype, and telephone service at the seat of government or elsewhere as the Attorney General may direct; not to exceed $10,000 for taxicab hire to be used exclusively for the purposes set forth in this paragraph and to be expended under the direction of the Attorney General; traveling expenses, including expenses in an amount not to exceed $4,500, of attendance at meetings, concerned with the work of such Bureau when authorized in writing by the Attorney General; not to exceed $1,500 for membership in the International Criminal Police Commission; transfer of household goods and effects as provided by the Act of October 10, 1940, and regulations promulgated thereunder; payment of rewards when specifically authorized by the Attorney General for information leading to the apprehension of fugitives from justice, including not to exceed $20,000 to meet unforeseen emergencies of a confidential character, to be expended under the direction of the Attorney General.
who shall make a certificate of the amount of such expenditure as he may think it advisable not to specify, and every such certificate shall be deemed a sufficient voucher for the sum therein expressed to have been expended; and including not to exceed $2,500,000 for personal services in the District of Columbia, $7,653,000.

Salaries and expenses for certain emergencies: For an additional amount for salaries and expenses, including the same purposes and under the same conditions specified in the preceding paragraph, $100,000, to be held as a reserve for emergencies arising in connection with kidnapping, extortion, bank robbery, and to be released for expenditure in such amounts and at such times as the Attorney General may determine.

Salaries and expenses, detection and prosecution of crimes (emergency): For salaries and expenses, during the limited national emergency, in the detection and prosecution of crimes against the United States; for the protection of the person of the President of the United States; the acquisition, collection, classification, and preservation of identification and other records and their exchange with the duly authorized officials of the Federal Government, of States, cities, and other institutions; for such other investigations regarding official matters under the control of the Department of Justice and the Department of State as may be directed by the Attorney General; purchase and exchange not to exceed $50,000, and hire, maintenance, upkeep, and operation of motor-propelled passenger-carrying vehicles, to be used only on official business; firearms and ammunition; such stationery, supplies, floor coverings, equipment, and telegraph, teletype, and telephone service at the seat of government or elsewhere as the Attorney General may direct; not to exceed $5,000 for taxicab hire to be used exclusively for the purposes set forth in this paragraph and to be expended under the direction of the Attorney General; transfer of household goods and effects as provided by the Act of October 10, 1940, and regulations promulgated thereunder; traveling expenses—payment of rewards when specifically authorized by the Attorney General for information leading to the apprehension of fugitives from justice, including not to exceed $100,000 to meet unforeseen emergencies of a confidential character, to be expended under the direction of the Attorney General, who shall make a certificate of the amount of such expenditure as he may think it advisable not to specify, and every such certificate shall be deemed a sufficient voucher for the sum therein expressed to have been expended; and including not to exceed $5,250,000 for personal services in the District of Columbia; $21,883,000; of which $200,000 shall be available immediately to investigate the employees of every department, agency, and independent establishment of the Federal Government who are members of subversive organizations or advocate the overthrow of the Federal Government by force, and report the findings forthwith to Congress. None of the funds appropriated for the Federal Bureau of Investigation shall be used to pay the compensation of any civil-service employee.

BUREAU OF PRISONS

Salaries: For salaries in the District of Columbia and elsewhere in connection with the supervision of the maintenance and care of United States prisoners, $339,000.

IMMIGRATION AND NATURALIZATION SERVICE

Salaries and expenses, Immigration and Naturalization Service: For all expenses, not otherwise provided for, necessary for the administration and enforcement of the laws relating to immigration, natu-
eralization, alien registration, and Chinese exclusion; including personal services in the District of Columbia and elsewhere; care, detention, maintenance, transportation, and other expenses incident to the deportation, removal, and exclusion of aliens, and persons subject to the Chinese exclusion laws, in the United States and to, through, or in foreign countries; payment of rewards; purchase, exchange, and rental of typewriters, adding machines, and other labor-saving devices, including electric typewriting machines; traveling expenses, including attendance at meetings concerned with the purposes of this appropriation; purchase (including exchange), hire, maintenance, and operation of motor-propelled passenger-carrying vehicles, boats, and aircraft; firearms and ammunition; lawbooks, books of reference, and periodicals, including the exchange thereof; refunds of head tax, maintenance bills, immigration fines, and other items properly returnable; mileage and fees of witnesses subpoenaed on behalf of the United States; stenographic reporting services by contract or otherwise; operation, maintenance, remodeling, and repair of buildings and the purchase of equipment incident thereto; and allowances (not exceeding $1,700 for any one person) for living quarters, and so forth, as authorized by the Act of June 26, 1930 (5 U. S. C. 118a), $19,450,000: Provided, That the Attorney General may transfer to, or reimburse, any other department, agency, or office of Federal, State, or local governments, funds in such amounts as may be necessary for salaries and expenses incurred by them in rendering authorized assistance to the Department of Justice in connection with the administration and enforcement of said laws: Provided further, That this appropriation shall be available for alterations, improvements, and repairs to premises occupied for detention purposes without regard to section 322 of the Act of June 30, 1932 (40 U. S. C. 278a), which, when authorized or approved by the Attorney General, and for all necessary expenses incident to the maintenance, care, detention, surveillance, parole, and transportation of alien enemies, including transportation and other expenses in the return of such aliens to place of bona fide residence or to such other place as may be authorized by the Attorney General: Provided further, That not to exceed $200,000 of this appropriation may be expended for the employment of personnel, exclusive of attorneys, without regard to the Civil Service Act and regulations or the Classification Act of 1923, as amended, and not to exceed $25,000 to meet unforeseen emergencies of a confidential character, to be expended under the direction of the Attorney General, who shall make a certificate of the amount of any such expenditure the purpose of which he may think it advisable not to specify, and every such certificate shall be deemed a sufficient voucher for the sum therein expressed to have been expended: Provided further, That the Commissioner of Immigration and Naturalization may contract with officers and employees for the use, on official business, of privately owned horses: Provided further, That this appropriation shall be available for the acquisition or construction of temporary buildings necessary for or incident to the detention of aliens, and when authorized or approved by the Attorney General obligations may be incurred for such purposes without reference to section 3709 of the Revised Statutes: Provided further, That section 3709 of the Revised Statutes shall not be construed to apply to any purchase or service rendered for the Immigration and Naturalization Service in the field when the aggregate amount involved does not exceed $100.

MISCELLANEOUS APPROPRIATIONS

Conduct of customs cases: Assistant Attorney General, special attorneys and counselors at law in the conduct of customs cases, to be
Compensation, restriction.

Provisos.

Permanent regional offices, restriction.
Senate approval of appointments at $7,500 or more.

Proviso.

Appointments pursuant to civil-service laws; exceptions.

Enforcement of antitrust and kindred laws: For the enforcement of antitrust and kindred laws, including traveling expenses, and experts at such rates of compensation as may be authorized or approved by the Attorney General, except that the compensation paid to any person employed hereunder shall not exceed the rate of $10,000 per annum, including personal services in the District of Columbia, $1,800,000: Provided, That none of this appropriation shall be expended for the establishment and maintenance of permanent regional offices of the Antitrust Division: Provided further, That no part of this appropriation shall be used for the payment of any person hereafter appointed at a salary of $7,500 or more for the enforcement of antitrust and kindred laws unless such person is appointed by the President, by and with the advice and consent of the Senate.

Bond and Spirits Division: For salaries and expenses in connection with the preliminary determination of civil liabilities arising under acts pursuant to the eighteenth amendment before repeal; the preliminary determination of compromises and petitions for remission of forfeitures arising out of current internal-revenue liquor laws; the supervision of the collection on forfeited bail bonds and judgments and fines imposed in criminal cases; personal services in the District of Columbia and elsewhere, and such other expenditures as may be necessary, $170,000: Provided, That no part of this appropriation shall be used to compensate any person not appointed pursuant to civil-service laws and regulations, but this limitation shall not apply to attorneys or the head of the division.

Examination of judicial offices: For the investigation of the official acts, records, and accounts of marshals, attorneys, clerks of the United States courts and Territorial courts, probation officers, and United States commissioners, for which purpose all the official papers, records, and dockets of said officers, without exception, shall be examined by the agents of the Attorney General at any time; and also the official acts, records, and accounts of referees and trustees of such courts; in all, $62,500, to be expended under the direction of the Attorney General.

Salaries and expenses, veterans' insurance litigation: For salaries and expenses incident to the defense of suits against the United States under section 19, of the World War Veterans' Act, 1924, approved June 7, 1924, as amended and supplemented, or the compromise of the same under the Independent Offices Appropriation Act, 1934, approved June 16, 1933, including office expenses, lawbooks, supplies, equipment, stenographic reporting services by contract or otherwise, including notarial fees or like services and stenographic work in taking depositions at such rates of compensation as may be authorized or approved by the Attorney General, printing and binding, the employment of experts at such rates of compensation as may be authorized or approved by the Attorney General, and personal services in the District of Columbia and elsewhere, $363,400.

Salaries and expenses, Lands Division: For personal services in the District of Columbia and elsewhere, and for other necessary
expenses, including employment of experts at such rates of compensation as may be authorized or approved by the Attorney General, purchase and exchange of typewriters, adding machines, and other labor-saving devices, stenographic reporting services by contract or otherwise, and notarial fees or like services, $3,000,000.

Salaries and expenses, special war effort unit: For personal services in the District of Columbia and elsewhere, including supplies and equipment, and all other expenses (except printing and binding) necessary for the enforcement of the Voorhis Act and other Acts relating to the national security and defense, including the purchase, exchange, and rental of typewriters; travel expenses, including attendance at meetings of organizations concerned with the purposes of this appropriation; stenographic reporting services by contract or otherwise; and books of reference, periodicals, and newspapers (not exceeding $2,500), $385,000.

Miscellaneous salaries and expenses, field: For salaries not otherwise specifically provided for (not to exceed $100,000), and for such other expenses for the field service, Department of Justice, as may be authorized or approved by the Attorney General, including experts, and notarial fees or like services and stenographic work in taking depositions, at such rates of compensation as may be authorized or approved by the Attorney General, so much as may be necessary in the discretion of the Attorney General for such expenses in the District of Alaska, and in courts other than Federal courts; patent applications and contested proceedings involving inventions; supplies and equipment, including the exchange of typewriting and adding machines, firearms and ammunition therefor; purchase of lawbooks, including exchange thereof, and the Federal Reporter and continuations thereto as issued, $420,000.

Salaries and expenses of district attorneys, and so forth: For salaries and expenses of United States district attorneys and their regular assistants, clerks, and other employees, including the office expenses of United States district attorneys in Alaska, and for salaries of regularly appointed clerks to United States district attorneys for services rendered during vacancy in the office of the United States district attorney, $3,265,000.

Salaries and expenses of special attorneys, and so forth: For compensation of special attorneys and assistants to the Attorney General and to United States district attorneys not otherwise provided for employed by the Attorney General to aid in special matters and cases, and for payment of foreign counsel employed by the Attorney General in special cases; $200,000, no part of which, except for payment of foreign counsel, shall be used to pay the compensation of any persons except attorneys duly licensed and authorized to practice under the laws of any State, Territory, or the District of Columbia: Provided, That the amount paid as compensation out of the funds herein appropriated to any person employed hereunder shall not exceed the rate of $10,000 per annum: Provided further, That reports be submitted to the Congress on the 1st day of July and January showing the names of the persons employed hereunder, the annual rate of compensation or amount of any fee paid to each together with a description of their duties: Provided further, That no part of this appropriation shall be used for the payment of any person hereafter appointed at a salary of $7,500 or more and paid from this appropriation unless such person is appointed by the President, by and with the advice and consent of the Senate.

Salaries and expenses of marshals, and so forth: For salaries, fees, and expenses of United States marshals, deputy marshals, and clerical assistants, including services rendered in behalf of the United States
Services in Alaska.

Transfer of prisoners to narcotic farms.

45 Stat. 1096.

Proviso.

Transportation allowance.


Provisos.

Authorization by Attorney General.

Limitation on attendance fee.

Travel expenses of Federal employees.

Proviso.

Per diem restriction.

Restriction on use of funds.

Vehicles.

or otherwise; services in Alaska in collecting evidence for the United States when so specifically directed by the Attorney General; traveling expenses, including the actual and necessary expenses incident to the transfer of prisoners in the custody of United States marshals to narcotic farms without regard to the provisions of the Act approved January 19, 1929 (21 U.S.C. 227); purchase, when authorized by the Attorney General, of ten motor-propelled passenger-carrying vans at not to exceed $2,000 each; and maintenance, alteration, repair, and operation of motor-propelled passenger-carrying vehicles used in connection with the transaction of the official business of the United States marshals; $3,820,000: Provided, That United States marshals and their deputies may be allowed, in lieu of actual expenses of transportation, not to exceed 4 cents per mile for the use of privately owned automobiles for transportation when traveling on official business within the limits of their official station.

Fees of witnesses: For expenses, mileage, and per diems of witnesses and for per diems in lieu of subsistence, including the expenses, mileage, and per diems of witnesses on behalf of the Government before the United States Customs Court, such payments to be made on the certification of the attorney for the United States and to be conclusive as provided by section 846, Revised Statutes (28 U.S.C. 577), $1,210,000: Provided, That not to exceed $25,000 of this amount shall be available for such compensation and expenses of witnesses or informants as may be authorized or approved by the Attorney General, which approval shall be conclusive: Provided further, That no part of the sum herein appropriated shall be used to pay any witness more than one attendance fee for any one calendar day, which fee shall not exceed $1.50 except in the District of Alaska: Provided further, That whenever an employee of the United States performs travel in order to appear as a witness on behalf of the United States in any case involving the activity in connection with which such person is employed, his travel expenses in connection therewith shall be payable from the appropriation otherwise available for the travel expenses of such employee.

Pay and expenses of bailiffs: For pay of bailiffs, not exceeding three bailiffs in each court, except in the southern district of New York and the northern district of Illinois; and meals and lodging for bailiffs or deputy marshals in attendance upon juries in United States cases, when ordered by the court, $305,000: Provided, That, except in the case of bailiffs in charge of juries over Sundays and holidays, no per diem shall be paid to any bailiff unless the judge is present and presiding in court or present in chambers: Provided further, That none of this appropriation shall be used for the pay of bailiffs when deputy marshals or marshals are available for the duties ordinarily executed by bailiffs, the fact of unavailability to be determined by the certificate of the marshal.

Penal and Correctional Institutions

Salaries and expenses: For every expenditure authorized by law or by orders and regulations made in pursuance of law, not otherwise provided for, requisite for and incident to the support of prisoners, and the maintenance and operation of Federal penal and correctional institutions; expenses of interment or transporting remains of deceased inmates to their relatives or friends in the United States; purchase of not to exceed fourteen passenger-carrying automobiles; purchase of one bus at not to exceed $2,000; maintenance and repair of passenger-carrying automobiles; expenses of attendance at meetings concerned with the work of the Prison Service when authorized in
writing by the Attorney General; traveling expenses, including traveling expenses of members of advisory boards authorized by law incurred in the discharge of their official duties; transfer of household goods and effects, as provided by the Act of October 10, 1940, and regulations promulgated thereunder; furnishing of uniforms and other distinctive wearing apparel necessary for employees in the performance of their official duties; newspapers, books, and periodicals; firearms and ammunition; purchase and exchange of farm products and livestock; under the following heads: Provided, That any part of the appropriations under this heading used for payment of salaries of personnel employed in the operation of prison commissaries shall be reimbursed from commissary earnings, and such reimbursement shall be in addition to the amounts appropriated herein.

Penitentiaries and reformatories: For maintenance and operation of United States penitentiaries and reformatories, including not to exceed $4,470,000 for salaries and wages of all officers and employees, $7,993,000.

Medical Center for Federal Prisoners: For maintenance and operation of the Medical Center for Federal Prisoners at Springfield, Missouri, including not to exceed $280,000 for salaries and wages of all officers and employees, $612,000.

Jails and correctional institutions: For maintenance and operation of Federal jails and correctional institutions, including not to exceed $1,913,000 for salaries and wages of all officers and employees, $3,278,000.

Prison camps: For the construction and repair of buildings at prison camps and for maintenance and operation of prison camps, $704,000.

Medical and hospital service: For medical relief for inmates of penal and correctional institutions and appliances necessary for patients including personal services in the District of Columbia and elsewhere; and furnishing and laundering of uniforms and other distinctive wearing apparel necessary for the employees in the performance of their official duties, $1,015,000: Provided, That there may be transferred without limitation accounts to the appropriation "Pay, and so forth, commissioned officers, Public Health Service", such amount as may be necessary for the pay of not to exceed thirty officers assigned to the Federal Prison Service, and to other appropriations of the Public Health Service such amounts as may be necessary, in the discretion of the Attorney General, for direct expenditure by that Service for the other objects mentioned above.

Construction of buildings and facilities: For construction, remodeling, and equipping necessary buildings and facilities at existing penal and correctional institutions and all necessary expenses incident thereto, to be expended under the direction of the Attorney General by contract or purchase of material and hire of labor and services and utilization of labor of United States prisoners as the Attorney General may direct, $280,000: Provided, That there is hereby authorized to be transferred to this appropriation not in excess of $2,000,000 from any appropriation of the Navy Department available for construction purposes, with which to acquire a site and begin construction of an institution to replace the Federal Correctional Institution on Terminal Island, California, heretofore taken over by the Navy Department as a war emergency measure.

Support of United States prisoners: For support of United States prisoners in non-Federal institutions and in the Territory of Alaska, including necessary clothing and medical aid, discharge gratuities provided by law, and transportation to place of conviction or place of bona fide residence in the United States, or such other place within the United States as may be authorized by the Attorney General; and
including rent, repair, alteration, and maintenance of buildings and
the maintenance of prisoners therein, occupied under authority of
sections 4 and 5 of the Act of May 14, 1930 (18 U. S. C. 753c, 753d); support of prisoners becoming insane during imprisonment and
who continue insane after expiration of sentence, who have no rela-
tives or friends to whom they can be sent; shipping remains of
deceased prisoners to their relatives or friends in the United States
and interment of deceased prisoners whose remains are unclaimed;
expenses incurred in identifying, pursuing, and returning escaped
prisoners and for rewards for their recapture; and for repairs, better-
ments, and improvements of United States jails, including sidewalks,
$1,380,000.

None of the money appropriated by this title shall be used to pay
any witness or bailiff more than one per diem for any one day's
service even though he serves in more than one of such capacities
on the same day.

None of the funds appropriated by this title may be used to pay
the compensation of any person hereafter employed as an attorney
unless such person shall be duly licensed and authorized to practice
as an attorney under the laws of a State, Territory, or the District
of Columbia.

The appropriations in this title for “Traveling Expenses, Depart-
ment of Justice”, and “Salaries and Expenses of Marshals, and so
forth, Department of Justice”, shall be available, respectively, for
traveling expenses of the district attorney and of the marshal of the
United States Court for China and of employees of their offices and,
under such regulations as the Attorney General may prescribe, of
their families and effects in going to and returning from their posts,
including travel expenses of said officers and employees and their
traveling expenses while in refugee status.

Sixty per centum of the expenditures for the offices of the United
States District Attorney and the United States Marshal for the
District of Columbia from all appropriations in this title shall be
reimbursed to the United States from any funds in the Treasury of the United States to the credit of the District of Columbia.

That of the sums heretofore appropriated in title II of this Act $300,000 is made immediately available for the purposes of investigating and prosecuting Japanese and those of Japanese descent in the States of California, Oregon, Washington, and the Territories of Hawaii and Alaska.

Of the total amount available under this title for traveling expenses, with the exception of the amount for traveling expenses of the Federal Bureau of Investigation, the Attorney General is authorized and directed on or before August 1, 1942, to cover into the surplus fund of the Treasury the sum of $253,350, which shall be in addition to reductions in amounts available for traveling expenses resulting from decreases in the appropriations made by this title below the Budget estimates.

This title may be cited as the “Department of Justice Appropriation Act, 1943”.

TITLE III—DEPARTMENT OF COMMERCE

OFFICE OF THE SECRETARY

Salaries: Secretary of Commerce, Under Secretary of Commerce, Assistant Secretary, and other personal services in the District of Columbia, including the Chief Clerk and Superintendent, who shall be chief executive officer of the Department and who may be designated by the Secretary of Commerce to sign minor routine official papers and documents during the temporary absence of the Secretary, the Under Secretary, and the Assistant Secretary of the Department, $513,600.

CONTINGENT EXPENSES, DEPARTMENT OF COMMERCE

Contingent expenses: For contingent and miscellaneous expenses of the offices and bureaus of the Department, except the Patent Office, Office of Administrator of Civil Aeronautics, the Civil Aeronautics Board, and for the period July 1, 1942, to December 31, 1942, the Bureau of the Census, including those for which appropriations for contingent and miscellaneous expenses are specifically made, including professional and scientific books, lawbooks, books of reference, periodicals, blank books, pamphlets, maps, newspapers (not exceeding $1,500; purchase of atlases or maps, stationery, furniture and repairs to same; carpets, matting, oiled cloth, file cases, towels, ice, brooms, soap, sponges; fuel, lighting and heating; purchase and exchange of motor-trucks and bicycles; maintenance, repair, and operation of three motor-propelled passenger-carrying vehicles (one for the Secretary of Commerce and two for the general use of the Department), and motor-trucks and bicycles, to be used only for official purposes; freight and express charges; postage to foreign countries; teletype service and tolls (not to exceed $1,000), typewriters, adding machines, and other labor-saving devices, including their repair and exchange; first-aid outfits for use in the buildings occupied by employees of this Department; uniforms for guards of Weather Bureau property; $80,000. Traveling expenses: For all necessary traveling expenses of the Department of Commerce, including all bureaus and divisions thereunder except the Bureau of the Census for the period July 1, 1942, to December 31, 1942, the Weather Bureau, Office of Administrator of Civil Aeronautics, and Civil Aeronautics Board, and including the examination of estimates of appropriations in the field, $275,000:
Provided, That not exceeding $2,500 of this appropriation shall be available for the hire of automobiles for travel on official business, without regard to the provisions of the Act of July 16, 1914 (5 U.S.C. 75), and not exceeding $2,000 shall be available for expenses of attendance at meetings concerned with the work of the Office of the Secretary of Commerce.

Printing and binding: For all printing and binding for the Department of Commerce, including all of its bureaus, offices, institutions, and services in the District of Columbia and elsewhere, except the Patent Office, the Bureau of the Census for the period July 1, 1942, to December 31, 1942, and for printing Sixteenth Census material, the Civil Aeronautics Board, and work done at the field printing plants of the Weather Bureau authorized by the Joint Committee on Printing, in accordance with the Act approved March 1, 1919 (44 U.S.C. 111, 220), $440,000: Provided, That an amount not to exceed $2,000 of this appropriation may be expended for salaries of persons detailed from the Government Printing Office for service as copy editors.

Salaries and expenses, National Inventors Council Service Staff: For all necessary expenses of the servicing staff of the National Inventors Council, including personal services in the District of Columbia, printing and binding and traveling expenses, $119,200.

Sixteenth Census.

For completing the work of taking, compiling, and publishing the Sixteenth Census of the United States, as authorized by the Act of June 18, 1929 (13 U.S.C. 201-218), and the national census of housing as authorized by the Act of August 11, 1939 (13 U.S.C. 106, 107), and for carrying on other authorized census work, including personal services and rentals in the District of Columbia and elsewhere; the cost of transcribing State, municipal, and other records; contracts for the preparation of monographs on census subjects and other work of specialized character which cannot be accomplished through ordinary employment; per diem compensation of employees of the Department of Commerce and other departments and independent establishments of the Government who may be detailed for field work; expenses of attendance at meetings concerned with the collection of statistics, when incurred on the written authority of the Secretary of Commerce; purchase of books of reference, periodicals, maps, newspapers, manuscripts, first-aid outfits for use in buildings occupied by employees of the census; maintenance, operation, and repair of a passenger-carrying automobile to be used on official business; construction, purchase, exchange, or rental of punching, tabulating, sorting, and other labor-saving machines, including technical, mechanical, and other services in connection therewith; printing and binding, traveling expenses, streetcar fares, and all other contingent expenses in the District of Columbia and in the field, including the obligations chargeable against the appropriation for this purpose for the fiscal year 1942, $3,175,000, together with the unexpended balance of the appropriation under this head for the fiscal year 1942.

Salaries and expenses, age and citizenship certification: For salaries and expenses necessary for searching census records and supplying information incident to carrying out the provisions of the Social Security Act, and other statutory requirements with respect to citizenship, including personal services in the District of Columbia and binding records, $554,500: Provided, That the procedure hereunder for the furnishing from census records of evidence for the establishment of age of individuals shall be pursuant to regulations
approved jointly by the Secretary of Commerce and the Social Security Board.

Customs statistics: For all expenses necessary for the operation of the section of customs statistics transferred to the Department of Commerce from the Treasury Department by the Act approved January 5, 1923 (15 U. S. C. 194), and expenses connected with the monthly publication of statistics showing the United States exports and imports by customs districts and destinations, including personal services in the District of Columbia (not to exceed $68,500) and elsewhere; rent of or purchase of tabulating, punching, sorting, and other mechanical labor-saving machinery or devices, including adding, typewriting, billing, computing, mimeographic, multi-graphing, photostat, and other duplicating machines and devices, including their exchange and repair; telegraph and telephone service; freight, express, drayage; tabulating cards, stationery, and miscellaneous office supplies; books of reference and periodicals; furniture and equipment; ice, water, heat, light, and power; streetcar fare; and all other necessary incidental expenses not included in the foregoing, $417,500.

Compiling census reports and so forth: For salaries and expenses necessary for securing information for and compiling the census reports provided for by law, including personal services in the District of Columbia; temporary employees at per diem rates to be fixed by the Director of the Census; the cost of transcribing State, municipal, and other records; preparation of monographs on census subjects and other work of specialized character by contract or otherwise; construction and repair of tabulating machines and other mechanical appliances, and the rental or purchase and exchange of necessary machinery, appliances, and supplies, $1,242,000, to become available January 1, 1943.

Licensed exports statistics: For all salaries and expenses necessary for the preparation, at the New York section of customs statistics of the Bureau of the Census, of reports of licensed exports on a daily cumulative basis, including traveling expenses, rental of tabulating equipment, and printing and binding, $53,000.

The appropriation in this title for traveling expenses shall be available for the Census Bureau, in an amount not to exceed $500, for attendance at meetings concerned with the collection of statistics when incurred on the written authority of the Secretary of Commerce.
ing automobiles; and not to exceed 3 cents per mile for travel, in privately owned automobiles within the limits of their official posts of duty, of employees engaged in the maintenance and operation of remotely controlled air-navigation facilities; $18,388,000.

Establishment of air-navigation facilities: For the acquisition and establishment by contract or purchase and hire of air-navigation facilities, including the equipment of additional civil airways for day and night flying; the construction of additional necessary lighting, radio, and other signaling and communicating structures and apparatus; the alteration and modernization of existing air-navigation facilities; the acquisition of the necessary sites by lease or grant; and purchase, including exchange (not to exceed $1,000), hire, maintenance, repair, and operation of passenger-carrying automobiles, $9,315,000, of which $2,875,000 shall be immediately available: Provided, That this appropriation and the unexpended balances of all appropriations heretofore made under this head for the fiscal year 1942 are hereby consolidated and shall be disbursed and accounted for as one fund and remain available until June 30, 1943: Provided further, That not to exceed $800,000 of this amount shall be available for the establishment of landing areas.

Technical development: For expenses necessary in carrying out the provisions of the Civil Aeronautics Act of 1938 relative to such developmental work and service testing as tends to the creation of improved air-navigation facilities, including landing areas, aircraft, aircraft engines, propellers, appliances, personnel, and operation methods, including personal services in the District of Columbia and elsewhere; operation, maintenance, and repair of passenger-carrying automobiles; and purchase of reports, documents, plans, and specifications, $899,600, of which $519,600 shall be immediately available.

Enforcement of safety regulations: For expenses necessary in carrying out the provisions of the Civil Aeronautics Act of 1938 relating to safety regulation, except air-traffic control, including personal services in the District of Columbia and elsewhere; contract stenographic reporting services; fees and mileage of expert and other witnesses; employment of attorneys and examiners on a fee basis (not to exceed $7,500); and purchase and exchange (not to exceed $16,650), hire, maintenance, repair, and operation of passenger-carrying automobiles; $2,590,000.

Civilian pilot training: For all necessary expenses of the Office of Administrator of Civil Aeronautics in carrying out the duties, powers, and functions devolving upon it pursuant to the authority contained in the Civilian Pilot Training Act of 1939 (49 U. S. C. 751, 752), including personal services in the District of Columbia and elsewhere; traveling expenses; hire, maintenance, repair, and operation of passenger-carrying automobiles; $36,000,000, of which sum $8,000,000 shall be available immediately: Provided, That not to exceed $402,000 of this amount may be transferred to the appropriation "Enforcement of Safety Regulations, Office of Administrator of Civil Aeronautics", for expenditure in connection with payment of salaries and travel of aeronautical inspectors engaged in supervision and promotion of the safety features of the civilian pilot training program.

Maintenance and operation, Washington National Airport: For salaries and expenses incident to the care, operation, maintenance, and protection of the Washington National Airport, including the operation, repair, and maintenance of passenger-carrying automobiles, and not to exceed $750 for the purchase, cleaning, and repair of uniforms for the guards, $465,000.

Development of landing areas: For continuation of the program for the construction, improvement, and repair of not to exceed six
hundred and sixty-eight public airports and other public landing areas in the United States and its Territories and possessions, selected by the Administrator, and approved by a Board composed of the Secretary of War, Secretary of the Navy, and Secretary of Commerce, as necessary for national defense, including areas essential for safe approaches and including the acquisition of land, $199,740,000, to be immediately available, of which not to exceed $14,716,500 shall be available for administrative expenses, including personal services in the District of Columbia: Provided, That this appropriation shall not be construed as precluding the use of other appropriations available for any of the purposes for which this appropriation is made: Provided further, That any or all of the foregoing appropriation of $199,740,000, as well as any unexpended balances of appropriations heretofore made under this head for the fiscal years 1941 and 1942 are hereby consolidated and shall be disbursed and accounted for as one fund under the appropriation under this head in the Sixth Supplemental National Defense Appropriation Act, 1942, to remain available until June 30, 1943, and may be transferred to any other Federal agency organized to undertake the work herein provided for either by contract or by force account, and such agency is authorized to proceed with such work.

Section 3709 of the Revised Statutes of the United States (41 U.S.C. 5) shall not be construed to apply to any purchase or service rendered for the Office of the Administrator of Civil Aeronautics when the aggregate amount involved does not exceed $100.

The foregoing appropriations under the Office of Administrator of Civil Aeronautics shall be available when specifically authorized by the Administrator for expenses of attendance at meetings of associations and other properly constituted bodies concerned with aeronautics (not to exceed $4,000); the transfer of household goods and effects, as provided by the Act of October 10, 1940, and regulations promulgated thereunder; the purchase and exchange of lawbooks, books of reference, atlases, maps, and periodicals; traveling expenses; salaries and traveling expenses of employees detailed to attend courses of training conducted by the Government or other agencies serving aviation; and the purchase, cleaning, and repair of special wearing apparel (including skis and snowshoes).

CIVIL AERONAUTICS BOARD

Civil Aeronautics Board, Salaries and Expenses: For all necessary expenses of the Civil Aeronautics Board in exercising the powers and performing the duties vested in and imposed upon it by the Civil Aeronautics Act of 1938 (49 U.S.C. 681), as amended, including personal services in the District of Columbia and elsewhere; traveling expenses (including travel and miscellaneous expenses incidental to the investigation of accidents involving certificated aircraft operated by air carriers occurring outside the continental limits of the United States); contract stenographic reporting services; fees and mileage of expert and other witnesses; temporary employment of attorneys, examiners, consultants, experts, and guards on a contract or fee basis without regard to section 3709 of the Revised Statutes; salaries and traveling expenses of employees detailed to attend courses of training conducted by the Government or industries serving aviation; expenses of examination of estimates of appropriations in the field; purchase and exchange of lawbooks, books of reference, periodicals and newspapers; hire and operation of aircraft; purchase and exchange, hire, maintenance, repair, and operation of passenger-carrying automobiles; purchase and hire of special wearing apparel and equipment for aviation purposes (including
rubber boots, snowshoes, and skis); $1,225,500: Provided, That this appropriation shall be available, when specifically authorized by the Chairman of the Board, for expenses of attendance at meetings of associations, organizations, or other properly constituted bodies concerned with aeronautics (not to exceed $4,000); and for transfer of household goods and effects as provided by the Act of October 10, 1940, and regulations promulgated thereunder.

Printing and binding: For printing and binding, $18,000.

COAST AND GEODETIC SURVEY

For every expenditure requisite for and incident to the work of the Coast and Geodetic Survey, including purchase of not more than four motor-propelled station wagons and maintenance, repair, exchange, and operation of motor-propelled or horse-drawn vehicles for official use in field work, purchase of motorcycles with side cars, including their exchange, not to exceed $500, surveying instruments, including their exchange, rubber boots, canvas and rubber gloves, goggles, and caps, coats, and aprons for stewards' departments on vessels, packing, crating, and transporting personal household effects of commissioned officers and civilian personnel when transferred from one official station to another for permanent duty, and of commissioned officers who die while on active duty and funeral expenses of commissioned officers, as authorized by section 9 of the Act of January 19, 1942 (Public Law 402), extra compensation at not to exceed $15 per month to each member of the crew of a vessel when assigned duties as bomber or fathometer reader, extra compensation at not to exceed $1 per day for each station to employees of the Coast Guard and the Weather Bureau while observing tides or currents or tending seismographs; services of one tide observer in the District of Columbia at not to exceed $1 per day, and compensation, not otherwise appropriated for, of persons employed in the field work, for operation, maintenance, and repair of an airplane for photographic survey, and expenses incident to the execution of field work upon approval by the head of the Bureau, to be expended in accordance with the regulations relating to the Coast and Geodetic Survey subscribed by the Secretary of Commerce, and under the following heads:

Field expenses, coastal surveys: For surveys and necessary resurveys of coasts on the Atlantic and Pacific Oceans and the Gulf of Mexico under the jurisdiction of the United States; continuing researches in physical hydrography relating to harbors and bars, and for tidal and current observations on the coasts of the United States or other coasts under the jurisdiction of the United States; compilation of the Coast Pilot, including the employment of pilots and nautical experts; the preparation or purchase of plans and specifications of vessels and the employment of hull draftsmen; the reimbursement, under rules prescribed by the Secretary of Commerce, of officers of the Coast and Geodetic Survey for food, clothing, medicines, and other supplies furnished for the temporary relief of distressed persons in remote localities and to shipwrecked persons temporarily provided for by them, not to exceed a total of $500 and actual necessary expenses of officers of the field force temporarily ordered to the office in the District of Columbia for consultation with the director, $529,000, of which amount not to exceed $21,200 may be expended for personal services in the District of Columbia.

Magnetic and seismological work: For continuing magnetic and seismological observations and to establish meridian lines in connection therewith in all parts of the United States; making magnetic and seismological observations in other regions under the juris-
dition of the United States; purchase of additional magnetic and seismological instruments; lease of sites where necessary and the erection of temporary magnetic and seismological buildings; and including the employment in the field and office of such magnetic and seismological observers, and instrument makers and stenographic services as may be necessary, $81,000.

Geodetic control surveys: For continuing lines of exact levels between the Atlantic, Pacific, and Gulf coasts; determining geographic positions by triangulation and traverse to establish the control for a national mapping program, and for the control of Federal, State, boundary, county, city, and other surveys and engineering works in all parts of the United States; including printing and binding, traveling and all other expenses necessary therefor; special geodetic surveys of first-order triangulation and leveling in regions subject to earthquakes, not exceeding $10,000; determining field astronomic positions and the variation of latitude, including the maintenance and operation of the latitude observatories at Ukiah, California, and Gaithersburg, Maryland, not exceeding $2,700 each; establishing lines of exact levels, determining geographic positions by triangulation and traverse, and making astronomic observations in Alaska; and continuing gravity observations in the United States and for making such observations in regions under the jurisdiction of the United States and also on islands and coasts adjacent thereto, $449,400, of which amount not to exceed $75,640 may be expended for personal services in the District of Columbia.

Vessels: For repair of vessels, and replacement of equipment thereon, exclusive of engineers' supplies and other ship chandlery, $120,000.

Pay of officers and men on vessels: For all necessary employees to man and equip the vessels, including professional seamen serving as mates on vessels of the Survey, to execute the work of the Survey herein provided for and authorized by law, $832,000.

Pay, commissioned officers: For pay and allowances prescribed by law for not to exceed one hundred and seventy-one commissioned officers on the active list and of officers retired in accordance with existing law, including payment of six months' death gratuity as authorized by section 9 of the Act of January 19, 1942 (Public Law 402), $885,000: Provided, That the Secretary of Commerce may designate one of the hydrographic and geodetic engineers to act as assistant director.

Office force: For personal services, $771,000.

Office expenses: For purchase of new instruments (except surveying instruments), including their exchange, materials, equipment, and supplies required in the instrument shop, carpenter shop, and chart division; books, scientific and technical books, journals, books of reference, maps, charts, and subscriptions; copper plates, chart paper, printer's ink, copper, zinc, and chemicals for electrotyping and photographing; engraving, printing, photographing, rubber gloves, and electrotyping supplies; photolithographing and printing charts for immediate use; stationery for office and field parties; transportation of instruments and supplies when not charged to field expenses; telegrams; washing; office furniture, repairs; miscellaneous expenses, contingencies of all kinds, not exceeding $80 for streetcar fares, $132,000.

Aeronautical charts: For compilation and printing of aeronautical charts, including personal services in the District of Columbia (not to exceed $194,000), operation of airplane for check flights, and aerial photographs, execution of ground surveys at air terminals, and the purchase of drafting, photographic, photolithographic, and printing supplies and equipment, $330,000.
Appropriations herein made for traveling expenses or for the Coast and Geodetic Survey shall not be available for allowance to civilian or other officers for subsistence while on duty at Washington (except as hereinbefore provided for officers of the field force ordered to Washington for short periods for consultation with the director), except as now provided by law.

The appropriation in this title herein for traveling expenses shall be available, in an amount not to exceed $6,500, for expenses of attendance at meetings concerned with the work of the Coast and Geodetic Survey when incurred on the written authority of the Secretary of Commerce.

Not to exceed $2,500 of the appropriations herein made for the Coast and Geodetic Survey shall be available for the payment of part-time or intermittent employment in the District of Columbia, or elsewhere, of such architects, engineers, scientists, and technicists as may be contracted for by the Secretary of Commerce, in his discretion, at a rate of pay not exceeding $25 per diem for any person so employed.

**BUREAU OF FOREIGN AND DOMESTIC COMMERCE**

Departmental salaries and expenses: For personal services (not to exceed $1,390,000) and other necessary expenses of the Bureau of Foreign and Domestic Commerce at the seat of government in performing the duties imposed by law or in pursuance of law, including functions incident to the establishment, operation, and maintenance of foreign trade zones in ports of entry of the United States and administration of the China Trade Act; newspapers (not exceeding $1,500), periodicals, and books of reference; purchase, exchange, and repair of typewriters and labor-saving devices; contract stenographic reporting services; fees and mileage of witnesses, and other contingent expenses in the District of Columbia; $1,423,000:

Provided, That expenses, except printing and binding and traveling expenses, of field studies or surveys conducted by departmental personnel of the Bureau shall be payable from the amount herein appropriated.

Field office service: For salaries (not to exceed $397,000) and all other expenses necessary to operate and maintain regional, district, and cooperative branch offices for the collection and dissemination of information useful in the development and improvement of commerce throughout the United States and its possessions, including foreign and domestic newspapers (not exceeding $300), periodicals and books of reference, and the transfer of household goods and effects as provided by the Act of October 10, 1940, and regulations promulgated thereunder, $430,000.

The appropriation in this title for traveling expenses shall be available in an amount not to exceed $6,500 for expenses of attendance at meetings concerned with the promotion of foreign and domestic commerce, or either, and also expenses of illustrating the work of the Bureau of Foreign and Domestic Commerce by showing of maps, charts, and graphs at such meetings, when incurred on the written authority of the Secretary of Commerce.

**BUREAU OF MARINE INSPECTION AND NAVIGATION**

Departmental salaries: For the director and other personal services in the District of Columbia, $406,000.

Salaries and general expenses: For salaries of shipping commissioners, inspectors, and other personal services; to enable the Secretary of Commerce to provide and operate such motorboats and
employ such persons as may be necessary for the enforcement, under
his direction, of laws relating to navigation and inspection of vessels,
boarding of vessels, counting of passengers on excursion boats to
prevent overcrowding, and to secure uniformity in the admeasurement
of vessels; fees to witnesses; materials, supplies, equipment,
and services, including rent and janitor service; the transfer of
household goods and effects, as provided by the Act of October 10,
1940 (54 Stat. 1105), and regulations promulgated thereunder; pur-
chase, exchange, and repair of instruments; plans and specifications;
insignia, braid, and chin straps; coats, caps, and aprons for stewards'
departments on vessels; and other incidental expenses of field offices,
including contract stenographic reporting services in the District
of Columbia and elsewhere; $2,700,000: Provided, That $85,000 of
the amount herein appropriated shall be available only for the pay-
ment of extra compensation for overtime services of local inspectors
of steam vessels and their assistants, United States shipping com-
missioners and their deputies and assistants, and customs officers
and employees for which the United States receives reimbursement
in accordance with the provisions of the Act of May 11, 1938

PATENT OFFICE

Salaries: For the Commissioner of Patents and other personal
services in the District of Columbia and elsewhere, $3,593,000.
Photolithographing: For producing copies of weekly issue of
drawings of patents and designs; reproduction of copies of draw-
ings and specifications of exhausted patents, designs, trade-marks,
and other papers, such other papers when reproduced for sale to
be sold at not less than cost plus 10 per centum; reproduction of
foreign patent drawings; photo prints of pending application draw-
ings; and photostat and photographic supplies and dry mounts,
$225,000: Provided, That the headings of the drawings for patented
cases may be multigraphed in the Patent Office for the purpose of
photolithography.

Miscellaneous expenses: For purchase and exchange of law, pro-
fessional, and other reference books and publications and scientific
books; expenses of transporting publications of patents issued by the
Patent Office to foreign governments; directories, furniture, filing
cases, exchange of labor-saving office devices for investigating the
question of public use or sale of inventions for two years or more
prior to filing applications for patents, and such other questions
arising in connection with applications for patents and the prior
art as may be deemed necessary by the Commissioner of Patents;
for expense attending defense of suits instituted against the Com-
missioner of Patents, and for other contingent and miscellaneous
expenses of the Patent Office, $71,000.

Printing and binding: For printing the weekly issue of patents,
designs, trade-marks, exclusive of illustrations; and for printing,
engraving illustrations, and binding the Official Gazette, including
weekly and annual indices, $700,000; for miscellaneous printing and
binding, $90,000; in all, $790,000.

The appropriation in this title for traveling expenses shall be
available, in an amount not to exceed $500, for expenses of attendance
at meetings concerned with the work of the Patent Office when
incurred on the written authority of the Secretary of Commerce.

NATIONAL BUREAU OF STANDARDS

Salaries and expenses: For carrying out the provisions of the Act
establishing the National Bureau of Standards, approved March
3, 1901 (5 U. S. C. 591, 597; 15 U. S. C. 271–278), and of Acts supplementary thereto affecting the functions of the Bureau and specifically including the functions as set forth under the Bureau of Standards in the “Department of Commerce Appropriation Act 1935”, approved April 7, 1934, and for all necessary expenses, purchases, and personnel connected with administration and operation, testing, inspection, and technical information service, research and development, and standards for commerce, including rental of laboratories in the field, building of temporary experimental structures, communication service, transportation service; the transfer of household goods and effects as provided by the Act of October 10, 1940, and regulations promulgated thereunder; streetcar fares not exceeding $100, expenses of the visiting committee, attendance of American member at the meeting of the International Committee of Weights and Measures; compensation and expenses of medical officers of the Public Health Service detailed to the National Bureau of Standards for the purpose of maintaining a first-aid station and making clinical observations; compiling and disseminating scientific and technical data; demonstrating the results of the Bureau's work by exhibits or otherwise as may be deemed most effective; purchases of supplies, materials, stationery, electric power, fuel for heat, light, and power, and accessories of all kinds needed in the work of the Bureau, including supplies for office, laboratory, shop, and plant, and cleaning and toilet supplies, gloves, goggles, rubber boots and aprons; contingencies of all kinds; supplies for operation, maintenance, and repair of motor-trucks and a passenger automobile for official use, including their exchange; purchases of equipment of all kinds, including its repair and exchange, including apparatus, machines and tools, furniture, typewriters, adding machines, and other labor-saving devices, books, periodicals, and reference books, including their exchange when not needed for permanent use; translation of technical articles when required; salary of the Director and other personal services in the District of Columbia and in the field, in accordance with the Classification Act of 1923, as amended:

Operation and administration: For the general operation and administration of the Bureau; improvement and care of the grounds; plant equipment; necessary repairs and alterations to buildings; $406,700, of which amount $2,000 shall be available immediately.

Testing, inspection, and information service: For calibrating and certifying measuring instruments, apparatus, and standards in terms of the national standards; the preparation and distribution of standard materials; the broadcasting of radio signals of standard frequency; the testing of equipment, materials, and supplies in connection with Government purchases; the improvement of methods of testing; advisory services to governmental agencies on scientific and technical matters; and supplying available information to the public, upon request, in the field of physics, chemistry, and engineering; $1,044,000.

Research and development: For the maintenance and development of national standards of measurement; the development of improved methods of measurement; the determination of physical constants and the properties of materials; the investigation of mechanisms and structures, including their economy, efficiency, and safety; the study of fluid resistance and the flow of fluids and heat; the investigation of radiation, radioactive substances, and X-rays; the study of conditions affecting radio transmission; the development of methods of chemical analysis and synthesis, and the investigation of the properties of rare substances; investigations relating to the utilization of materials, including lubricants and liquid fuels; the study
of new processes and methods of fabrication; and the solutions of problems arising in connection with standards, $802,000.

Standards for commerce: For cooperation with Government purchasing agencies, industries, and national organizations in developing specifications and facilitating their use; for encouraging the application of the latest developments in the utilization and standardization of building materials; for the development of engineering and safety codes simplified-practice recommendations, and commercial standards of quality and performance, $187,500.

During the fiscal year 1943 the head of any department or independent establishment of the Government having funds available for scientific investigations and requiring cooperative work by the National Bureau of Standards on scientific investigations within the scope of the functions of that Bureau, and which the National Bureau of Standards is unable to perform within the limits of its appropriations, may, with the approval of the Secretary of Commerce, transfer to the National Bureau of Standards such sums as may be necessary to carry on such investigations. The Secretary of the Treasury shall transfer on the books of the Treasury Department any sums which may be authorized hereunder, and such amounts shall be placed to the credit of the National Bureau of Standards for performance of work for the department or establishment from which the transfer is made, including, where necessary, travel expenses and compensation for personal services in the District of Columbia and in the field.

The appropriation in this title for traveling expenses shall be available for the National Bureau of Standards in an amount not to exceed $4,500 for expenses of attendance at meetings concerned with standardization and research or either, when incurred on the written authority of the Secretary of Commerce.

Not to exceed $50,000 of funds available to the Bureau by appropriation and transfer shall be available for payment of part-time or intermittent employment in the District of Columbia, or elsewhere, of such scientists and technicians as may be contracted for by the Secretary of Commerce, in his discretion, at a rate of pay not exceeding $25 per diem for any person so employed.

Total, National Bureau of Standards, $2,440,200, of which amount not to exceed $2,161,700 may be expended for personal services in the District of Columbia.

Weather Bureau

Salaries and expenses: For the employment of persons and means, including rental of buildings, required for carrying into effect in the District of Columbia and elsewhere in the United States, in the West Indies, in the Panama Canal, the Caribbean Sea, and on adjacent coasts, in the Hawaiian Islands, in Bermuda, and in Alaska the provisions of sections 1 and 3 of an Act approved October 1, 1890 (15 U. S. C. 311-313), and section 803 of the Civil Aeronautics Act of 1938 (49 U. S. C. 603); for purchase of books of reference; for traveling expenses; for necessary expenses (not to exceed $2,000) of attendance at meetings concerned with the work of the Bureau when authorized by the Secretary of Commerce; for the purchase, exchange, maintenance, operation, and repair of motor-propelled passenger-carrying vehicles; transfer of household goods and effects, as provided by the Act of October 10, 1940, and regulations promulgated thereunder; detail of not to exceed a total of ten members of the Weather Bureau personnel for training at Government expense at civilian institutions in advanced methods of meteor-
Telegraphing, etc.

Promoting safety, etc., of aircraft.

S 2 Stat. 1014.

International Meteorological Committee.

Printing office.

Proviso.

Proviso.

Part-time employees.

Minor purchases.

Traveling expenses, covering of designated sums into surplus fund.

Citation of title.

logical science; for repair, alterations, and improvements to existing buildings and care and preservation of grounds, including the construction of necessary outbuildings and sidewalks on public streets, abutting Weather Bureau grounds; for the erection of temporary buildings for living quarters of observers; for telephone rentals, and for telegraphing, telephoning, and cabling reports and messages, rates to be fixed by the Secretary of Commerce by agreement with the companies performing the service; for the establishment, equipment, and maintenance of meteorological offices and stations and for the issuing of weather forecasts and warnings of storms, cold waves, frosts, and heavy snows, the gaging and measuring of the flow of rivers and the issuing of river forecasts and warnings; for observations and reports relating to crops; for promoting the safety and efficiency of aircraft, as provided by section 803 of the Civil Aeronautics Act of 1938, and for observing, measuring, and investigating atmospheric phenomena; and for other necessary observations and reports, including cooperation with other bureaus of the Government and societies and institutions of learning as follows:

General administrative expenses: For necessary expenses for general administrative purposes, including the salary of chief of bureau and other personal services in the District of Columbia, $147,800.

Observations, warnings, and general weather service: For necessary expenses incident to collecting and disseminating meteorological, aerological, climatological, and marine information, and for investigations in meteorology, climatology, seismology, evaporation, and aerology in the District of Columbia and elsewhere, $8,761,135, of which not to exceed $1,500 may be expended for the contribution of the United States to the cost of the office of the secretariat of the International Meteorological Committee, and not to exceed $10,000 may be expended for the maintenance of a printing office in the city of Washington for the printing of weather maps, bulletins, circulars, forms, and other publications: Provided, That no printing shall be done by the Weather Bureau that can be done at the Government Printing Office without impairing the service of said Bureau.

Total, salaries and expenses, Weather Bureau, $8,908,935, of which amount not to exceed $900,880 may be expended for departmental personal services in the District of Columbia: Provided, That Weather Bureau part-time employees, appointed by designation or otherwise, under regulations of the Civil Service Commission, for observational work, may perform odd jobs in the installation, repair, improvement, alteration, cleaning, or removal of Government property and receive compensation therefor at rates of pay to be fixed by the Secretary of Commerce.

Section 3709 of the Revised Statutes of the United States (41 U. S. C. 5) shall not be construed to apply to any purchase or service rendered for the Weather Bureau when the aggregate amount involved does not exceed $50.

Of the total amount available under this title for traveling expenses, with the exception of the amount for traveling expenses of the Civil Aeronautics Administration, the Secretary of Commerce is authorized and directed, on or before August 1, 1942, to cover into the surplus fund of the Treasury the sum of $64,804, which shall be in addition to reductions in amounts available for traveling expenses resulting from decreases in the appropriations made by this title below the Budget estimates.

This title may be cited as the “Department of Commerce Appropriation Act, 1943”.
TITLE IV—THE JUDICIARY

UNITED STATES SUPREME COURT

Salaries: For the Chief Justice and eight Associate Justices; Reporter of the Court; and all other officers and employees, whose compensation shall be fixed by the Court, except as otherwise provided by law, and who may be employed and assigned by the Chief Justice to any office or work of the Court, $472,400.

Printing and binding: For printing and binding for the Supreme Court of the United States, $27,700, of which amount not to exceed $2,100 shall be available immediately to be expended as required without allotment by quarters, and to be executed by such printer as the Court may designate.

Miscellaneous expenses: For miscellaneous expenses of the Supreme Court of the United States, to be expended as the Chief Justice may approve, $27,000.

Structural and mechanical care of the building and grounds: For such expenditures as may be necessary to enable the Architect of the Capitol to carry out the duties imposed upon him by the Act approved May 7, 1934 (40 U. S. C. 13a-15d), including improvements, maintenance, repairs, equipment, supplies, materials, and appurtenances; special clothing for workmen; purchase of waterproof wearing apparel; and personal and other services, including temporary labor without reference to the Classification and Retirement Acts, as amended, and for snow removal by hire of men and equipment or under contract without compliance with sections 3709 and 3744 of the Revised Statutes (41 U. S. C. 5, 16), $68,000.

UNITED STATES COURTS FOR THE DISTRICT OF COLUMBIA

Sixty per centum of the expenditures for the District Court of the United States for the District of Columbia from all appropriations under this title and 30 per centum of the expenditures for the United States Court of Appeals for the District of Columbia from all appropriations under this title shall be reimbursed to the United States from any funds in the Treasury to the credit of the District of Columbia.

Repairs and improvements, District Court of the United States for the District of Columbia: For repairs and improvements to the courthouse, including repair and maintenance of the mechanical equipment, and for labor and material and every item incident thereto, $12,300, to be expended under the direction of the Architect of the Capitol.

Repairs and improvements, United States Court of Appeals for the District of Columbia: For repairs and improvements to the United States Court of Appeals Building, including repair and maintenance of the mechanical equipment, and for labor and material and every item incident thereto, $2,500, to be expended under the direction of the Architect of the Capitol.

COURT OF CUSTOMS AND PATENT APPEALS

Salaries: Presiding judge and four associate judges and all other officers and employees of the court, $107,500.

Contingent expenses: For books and periodicals, including their exchange; stationery, supplies, traveling expenses; drugs, chemicals, cleansers, furniture; and for such other miscellaneous expenses as may be approved by the presiding judge, $8,000.

Printing and binding: For printing and binding, $6,700.
Salaries: Presiding judge and eight judges; and all other officers and employees of the court, $236,500.

Contingent expenses: For books and periodicals, including their exchange; stationery, supplies, traveling expenses; and for such other miscellaneous expenses as may be approved by the presiding judge, $17,000.

Printing and binding: For printing and binding, $1,000.

COURT OF CLAIMS

Salaries: Chief justice and four judges, seven regular commissioners, and all other officers and employees of the court, $207,000, including the compensation of stenographers authorized by the court, and for stenographic and other fees and charges necessary in the taking of testimony and in the performance of the duties as authorized by the Act entitled "An Act amending section 2 and repealing section 3 of the Act approved February 24, 1925 (28 U. S. C. 269, 270), entitled 'An Act to authorize the appointment of commissioners by the Court of Claims and to prescribe their powers and compensation', and for other purposes", approved June 23, 1930 (28 U. S. C. 270) (28 U. S. C. 241, 244; 55 Stat. 299).

Contingent expenses: For stationery, court library, repairs, fuel, electric light, traveling expenses, and other miscellaneous expenses, $18,500.

Printing and binding: For printing and binding, $26,500.

Repairs and improvements: For necessary repairs and improvements to the Court of Claims buildings, to be expended under the supervision of the Architect of the Capitol, $4,550.

TERRITORIAL COURTS

Hawaii: For salaries of the chief justice and two associate justices of the Supreme Court of the Territory of Hawaii, of judges of the circuit courts in Hawaii, and of judges retired under the Act of May 31, 1938, $103,500.

DISTRICT COURT, PANAMA CANAL ZONE

Salaries: For salaries of the officials and employees of the District Court of the United States for the Panama Canal Zone, $27,300.

UNITED STATES COURT FOR CHINA

Salaries and expenses: For salaries of the judge and other officers and employees of the United States Court for China; allowances for living quarters, including heat, fuel, and light, as authorized by the Act approved June 26, 1930 (5 U. S. C. 118a), not to exceed $1,700 for any one person and in no event to exceed the amount actually and reasonably expended by the recipient of such allowances for living quarters, including heat, fuel, and light; court expenses, including reference and lawbooks, printing and binding, ice and drinking water for office purposes, traveling expenses of officers and employees of the court, and, under such regulations as the Director of the Administrative Office of the United States Courts may prescribe, of their families and effects, in going to and returning from their posts including travel expenses of said officers and employees and their families for travel performed from their posts to their homes in the United States and return to their posts while on authorized leave of absence; preparation and transportation of
remains of officers and employees who may die abroad or in transit while in the discharge of their official duties to their former homes in the United States, or to a place not more distant for interment and for the ordinary expenses of such interment; including traveling expenses of officers and employees of the court and of their dependents, while en route to or from places of temporary refuge in time of war, political disturbance, earthquake, epidemic, or similar emergency and for per diem in lieu of subsistence of such officers, employees, and their dependents, while in a refugee status, $26,000.

MISCELLANEOUS ITEMS OF EXPENSE

Salaries of judges: For salaries of circuit judges; district judges (including two in the Territory of Hawaii, one in the Territory of Puerto Rico, four in the Territory of Alaska, and one in the Virgin Islands); and judges retired under section 260 of the Judicial Code, as amended, and section 518 of the Tariff Act of 1930; in all, $3,170,000: Provided, That this appropriation shall be available for the salaries of all United States justices and circuit and district judges lawfully entitled thereto, whether active or retired.

Salaries and expenses, clerks of courts: For salaries of clerks of United States circuit courts of appeals and United States district courts, their deputies, and other assistants, and expenses of conducting their respective offices, $2,462,900.

Probation system, United States courts: For salaries and expenses of probation officers, as authorized by the Act entitled "An Act to amend the Act of March 4, 1925, chapter 521, and for other purposes", approved June 6, 1930, (18 U. S. C. 726), $988,000: Provided, That the salary of no probation officer shall be less than $1,800 per annum nor more than $3,600 per annum; Provided further, That nothing herein contained shall be construed to abridge the right of the district judges to appoint probation officers, or to make such orders as may be necessary to govern probation officers in their own courts: Provided further, That no part of this appropriation shall be used to pay the salary or expenses of any probation officer who, in the judgment of the senior or presiding judge certified to the Attorney General, fails to carry out the official orders of the Attorney General with respect to supervising or furnishing information concerning any prisoner released conditionally or on parole from any Federal penal or correctional institution.

Fees of commissioners: For fees of the United States commissioners and other committing magistrates acting under section 1014, Revised Statutes (18 U. S. C. 591), including fees and expenses of conciliation commissioners, United States courts, including the objects and subject to the conditions specified for such fees and expenses of conciliation commissioners in the Department of Justice Appropriation Act, 1937, $350,000.

Fees of jurors: For mileage and per diems of jurors; meals and lodging for jurors in United States cases when ordered by the court, and meals and lodging for jurors in Alaska, as provided by section 193, title II, of the Act of June 6, 1900 (28 U. S. C. 9, 557-570, 595, 596), and compensation for jury commissioners, $5 per day, not exceeding three days for any one term of court, $1,940,000: Provided, That the compensation of jury commissioners for the District of Columbia shall conform to the provisions of title 18, chapter 10, section 341, of the Code of the District of Columbia, but such compensation shall not exceed $250 each per annum.

Miscellaneous salaries: For salaries of all officials and employees of the Federal judiciary, not otherwise specifically provided for,
Sec. 1488. Secretaries and law clerks.

The compensation of secretaries and law clerks of district judges shall be fixed by the Director of the Administrative Office of the United States Courts without regard to the Classification Act of 1923, as amended, except that the salaries of secretaries shall not exceed that of the senior clerical grade and the salaries of law clerks shall not exceed that of the principal sub-professional grade: Provided further, That none of this fund shall be used for the pay of a law clerk appointed by a district judge unless the senior circuit judge of the circuit (the District of Columbia being considered a circuit) in which the district where the clerk is needed, is situated, shall certify to the necessity of the appointment: Provided further, That not to exceed three law clerks to district judges shall be appointed in any one circuit.

Sec. 1489. Appointments, certificates of necessity.

Miscellaneous expenses (other than salaries): For such miscellaneous expenses as may be authorized or approved by the Director of the Administrative Office of the United States Courts, for the United States courts and their officers, including rent of rooms for United States courts and judicial officers; supplies and equipment, including the exchange of typewriting and adding machines, for the United States courts and judicial officers, including firearms and ammunition therefor; stenographic reporting services without regard to section 3709, Revised Statutes, provided that the rates of payment shall not exceed those fixed by the district court pursuant to Rule 80 (b) Federal Rules of Civil Procedure, in the jurisdiction of which the services are rendered; purchase of lawbooks, including the exchange thereof, for United States judges, and other judicial officers, including the libraries of the United States circuit courts of appeals, and the Federal Reporter and continuations thereto as issued, $307,200: Provided, That such books shall in all cases be transmitted to their successors in office; all books purchased hereunder to be marked plainly, "The Property of the United States": Provided further, That not to exceed $2 per volume shall be paid for the current and future volumes of the United States Code, Annotated, and that the reports of the United States Court of Appeals for the District of Columbia shall not be sold for a price exceeding that approved by the court and for not more than $6.50 per volume.

Sec. 1490. Traveling expenses.

Traveling expenses: For all necessary traveling expenses, not otherwise provided for, incurred by the Judiciary, including traveling expenses of probation officers and their clerks, $567,000: Provided, That this sum shall be available, in an amount not to exceed $4,000, for expenses of attendance at meetings concerned with the work of Federal probation when incurred on the written authorization of the Director of the Administrative Office of the United States Courts: Provided further, That United States probation officers may be allowed, in lieu of actual expenses of transportation, not to exceed 4 cents per mile for the use of their own automobiles for transportation when traveling on official business within the city limits of their official station.

Sec. 1491. Printing and binding.

Printing and binding: For printing and binding for the Administrative Office and Courts of the United States, $89,000.

Salaries: For the Director of the Administrative Office of the United States Courts, the Assistant Director, and for other personal services in the District of Columbia and elsewhere, as may be necessary to enable the Director to carry into effect the provisions of the Act entitled "An Act to provide for the administration of the United States courts, and for other purposes", approved August 7, 1939.
(53 Stat. 1238), $242,500: Provided, That in expending appropriations or portions of appropriations contained in this Act for the payment of personal services in the District of Columbia, the Director shall fix compensation according to the Classification Act of 1923, as amended.

Miscellaneous expenses: For stationery, supplies, materials and equipment, freight, express, and drayage charges, washing towels, advertising, purchase of lawbooks and books of reference, periodicals and newspapers, communication service and postage; for the maintenance, repair, and operation of one motor-propelled delivery truck; for rent in the District of Columbia, and elsewhere; for official traveling expenses and other miscellaneous expenses not otherwise provided for, necessary to effectively carry out the provisions of the Act providing for the administration of the United States Courts, and for other purposes, $39,000: Provided, That section 3709 of the Revised Statutes (41 U. S. C. 5) shall not be construed to apply to any purchase or service for the Administrative Office of the United States Courts when the aggregate amount involved does not exceed the sum of $50.

As used in this Act, the term "circuit court of appeals" includes the United States Court of Appeals for the District of Columbia; the term "senior circuit judge" includes the Chief Justice of the United States Court of Appeals for the District of Columbia; the term "circuit judge" includes associate justice of the United States Court of Appeals for the District of Columbia; and the term "judge" includes justice.

Of the total amount available under this title for traveling expenses, the Director of the Administrative Office of the United States Courts is authorized and directed, on or before August 1, 1942, to cover into the surplus fund of the Treasury the sum of $30,387, which shall be in addition to reductions in amounts available for traveling expenses resulting from decreases in the appropriations made by this title below the Budget estimates.

This title may be cited as the "Judiciary Establishment Appropriation Act, 1943".

TITLE V—GENERAL PROVISIONS

SEC. 501. No part of any appropriation contained in this Act shall be used to pay in excess of $2 per volume for the current and future volumes of the United States Code Annotated or in excess of $3.25 per volume for the current or future volumes of the Lifetime Federal Digest.

SEC. 502. No part of any appropriation contained in this Act or authorized hereby to be expended shall be used to pay the compensation of any officer or employee of the Government of the United States, or of any agency the majority of the stock of which is owned by the Government of the United States, whose post of duty is in continental United States unless such officer or employee is a citizen of the United States or a person in the service of the United States on the date of the approval of this Act who being eligible for citizenship has filed a declaration of intention to become a citizen or who owes allegiance to the United States: Provided, That this section shall not apply to the employment of interpreters in the Immigration and Naturalization Service (not to exceed ten permanent employees and such temporary employees as are required from time to time) where competent citizen interpreters are not available: Provided further, That this section shall not apply to citizens of the Commonwealth of the Philippines.
SEC. 503. No part of any appropriation contained in this Act shall be paid to any person for the filling of any position for which he or she has been nominated after the Senate has voted not to approve of the nomination of said person.

SEC. 504. No part of any appropriation contained in this Act shall be used to pay the salary or wages of any person who advocates, or who is a member of an organization that advocates, the overthrow of the Government of the United States by force or violence: Provided, That for the purposes hereof an affidavit shall be considered prima facie evidence that the person making the affidavit does not advocate, and is not a member of an organization that advocates, the overthrow of the Government of the United States by force or violence: Provided further, That any person who advocates, or who is a member of an organization that advocates, the overthrow of the Government of the United States by force or violence and accepts employment, the salary or wages for which are paid from any appropriation contained in this Act, shall be guilty of a felony and, upon conviction, shall be fined not more than $1,000 or imprisoned for not more than one year, or both: Provided further, That the above penalty clause shall be in addition to, and not in substitution for, any other provisions of existing law.

SEC. 505. Hereafter, no part of the funds appropriated for salaries of judges, the Attorney General, Assistant Attorneys General, Solicitor General, district attorneys, marshals, and clerks of court shall be used for any other purpose whatsoever, but such salaries shall be allotted out of appropriations made for such salaries and retained by the Department or the Administrative Office of the United States Courts and paid to such officials severally, as and when such salaries fall due and without delay.

Approved, July 2, 1942.

[CHAPTER 473] AN ACT

Making appropriations for the Department of the Interior for the fiscal year ending June 30, 1943, and for other purposes.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the following sums are appropriated, out of any money in the Treasury not otherwise appropriated, for the Department of the Interior for the fiscal year ending June 30, 1943, namely:

OFFICE OF THE SECRETARY

SALARIES

Salaries: For the Secretary of the Interior, Under Secretary, First Assistant Secretary, Assistant Secretary, and other personal services in the District of Columbia, including a special assistant to the Secretary of the Interior to be appointed without reference to civil-service requirements, at a salary of not to exceed $5,000, $967,170: Provided, That no part of the appropriation made available to the office of the Secretary by this section shall be used for the broadcast of radio programs designed for or calculated to influence the passage or defeat of any legislation pending before the Congress.

OFFICE OF SOLICITOR

For personal services in the District of Columbia and in the field, $322,720.
DIVISION OF TERRITORIES AND ISLAND POSSESSIONS

For personal services in the District of Columbia, $126,145.

GRAZING SERVICE

For carrying out the provisions of the Act entitled "An Act to stop injury to the public grazing lands by preventing overgrazing and soil deterioration, to provide for their orderly use, improvement, and development, to stabilize the livestock industry dependent upon the public range, and for other purposes," approved June 28, 1934 (48 Stat. 1269), and as amended by the Acts of June 26, 1936 (49 Stat. 1976), and July 14, 1939 (53 Stat. 1002), including examination and classification of lands with respect to grazing or agricultural utility, preparation of land classification maps and reports, traveling and other necessary expenses, not to exceed $25,000 for the detection, prevention, and suppression of fires on lands within grazing districts, not to exceed $12,500 for personal services in the District of Columbia, and not to exceed $30,000 for the purchase, exchange, operation, and maintenance of motor-propelled passenger-carrying vehicles, $720,000; for payment of a salary of $5 per diem while actually employed and for the payment of necessary travel expenses, exclusive of subsistence, of members of advisory committees of local stockmen, $55,000; in all, $775,000.

For construction, purchase, and maintenance of range improvements within grazing districts, pursuant to the provisions of sections 10 and 11 of the Act of June 28, 1934 (48 Stat. 1269), and as amended by the Acts of June 26, 1936 (49 Stat. 1976), and July 14, 1939 (53 Stat. 1002), and not including contributions under section 9 of the Act of June 28, 1934, $74,800: Provided, That expenditures hereunder shall not exceed 25 per centum of all moneys received from grazing districts under the provisions of said Act of June 28, 1934, as amended, during the fiscal years 1942 and 1943.

Leasing of grazing lands: For leasing State, county, or privately owned lands in accordance with the provisions of the Act of June 23, 1938 (52 Stat. 1033), $10,000: Provided, That expenditures hereunder shall not exceed the aggregate receipts covered into the Treasury in accordance with section 4 of said Act.

PETROLEUM CONSERVATION DIVISION

For all expenses necessary for cooperation with Federal and State authorities, the Interstate Oil Compact Commission and other agencies, in the conservation of oil and gas and the issuance of regulations and orders thereunder, and for the coordinating and interchange of information relative thereto, including personal services in the District of Columbia, traveling expenses, not to exceed $600 for printing and binding, and not to exceed $600 for books, newspapers, and periodicals, $25,030.

BITUMINOUS COAL DIVISION

Salaries and expenses: For all necessary expenditures of the Bituminous Coal Division in carrying out the purposes of the Bituminous Coal Act of 1937, approved April 26, 1937 (50 Stat. 72), as amended by the Act of April 11, 1941 (Public, Numbered 34), including personal services and rent in the District of Columbia and elsewhere; traveling expenses; contract stenographic reporting services; stationery and office supplies; purchase, rental, exchange, operation, maintenance, and repair of reproducing, photographing, and other such equipment, typewriters, calculating machines, mechanical tabulating equipment, and other office appliances and labor-saving devices; printing and binding; witness fees and fees and mileage in accordance with section 8 of the
Bituminous Coal Act of 1937; not to exceed $3,250 for purchase, exchange, hire, maintenance, operation, and repair of motor-propelled passenger-carrying vehicles, including one for use in the District of Columbia; garage rentals; miscellaneous items, including those for public instruction and information deemed necessary; and not to exceed $1,500 for purchase and exchange of newspapers, lawbooks, reference books, and periodicals, $2,447,500.

SOIL AND MOISTURE CONSERVATION OPERATIONS

For all necessary expenses of administering and carrying out directly and in cooperation with other agencies a soil and moisture conservation program on lands under the jurisdiction of the Department of the Interior in accordance with the provisions of the Act entitled “An Act to provide for the protection of land resources against soil erosion”, approved April 27, 1935 (16 U. S. C. 590a–590f), and Reorganization Plan No. IV, including such special measures as may be necessary to prevent floods and siltation of reservoirs; the improvement of irrigation and land drainage; the procurement of nursery stock and the establishment and operation of erosion nurseries; the making of conservation plans and surveys; the dissemination of information; and the purchase, erection, or improvement of permanent buildings; and including personal services in the District of Columbia (not to exceed $100,000), and elsewhere; traveling expenses; furniture, furnishings, office equipment and supplies; not to exceed $2,000 for the purchase of books and periodicals; operation, maintenance, and repair of motor-propelled and horse-drawn passenger-carrying vehicles, including not to exceed $12,500 for the purchase of such vehicles, $1,340,000: Provided, That the cost of any building purchased, erected, or as improved, exclusive of the cost of constructing a water supply or sanitary system and connecting the same with any such building, shall not exceed $2,500, and all such improvements shall be on Government-owned or Indian lands: Provided further, That this appropriation shall be available for meeting expenses of warehouse maintenance and the procurement, care, and handling of supplies, materials, and equipment stored therein for distribution to projects under the supervision of the Department of the Interior, and for sale and distribution to other Government activities, the cost of such supplies and materials or the value of such equipment (including the cost of transportation and handling), to be reimbursed to the appropriation for soil and moisture conservation operations current at the time such reimbursement is received: Provided further, That reproductions of such aerial or other photographs, mosaics, and maps as shall be required in connection with the authorized soil and moisture conservation operations of the Department of the Interior may be furnished to cooperating persons or agencies and to Government agencies at the estimated cost of furnishing such reproductions, and to other persons or agencies at such prices (not less than estimated cost of furnishing such reproductions) as the Secretary may determine, the money received from such sales to be deposited in the Treasury to the credit of this appropriation: Provided further, That any part of this appropriation allocated for the procurement of nursery stock shall remain available for expenditure for not more than three fiscal years.

Fire protection of forests, forest industries, and strategic facilities (national defense): For an additional amount to be added to the appropriation contained in the “Sixth Supplemental National Defense Appropriation Act, 1942” for “Fire protection of forests, forest industries, and strategic facilities (national defense)”, $85,900,
to be immediately available, of which not to exceed $8,000 may be used for personal services in the District of Columbia.

CONTINGENT EXPENSES, DEPARTMENT OF THE INTERIOR

For the contingent expenses of the office of the Secretary and the bureaus and offices of the Department (except as otherwise provided), including furniture, carpets, ice, lumber, hardware, dry goods, advertising, teletype rentals and service, telegraphing, telephone service, including personal services of temporary or emergency telephone operators; streetcar fares not exceeding $150; expressage, diagrams, awnings, filing devices, typewriters, adding and addressing machines, and other labor-saving devices, including the repair, exchange, and maintenance thereof; constructing model and other cases and furniture; postage stamps to prepay postage on foreign mail and for special-delivery and air-mail stamps for use in the United States; traveling expenses, including necessary expenses of inspectors and attorneys; fuel and light; examination of estimates for appropriations in the field for any bureau, office, or service of the Department; not exceeding $500 for the payment of damages caused to private property by Department motor vehicles; purchase and exchange of motortrucks, motorcycles, and bicycles; maintenance, repair, and operation of three motor-propelled passenger-carrying vehicles and motortrucks, motorcycles, and bicycles to be used only for official purposes; expense of taking testimony and preparing the same in connection with disbarment proceedings instituted against persons charged with improper practices before the Department, its bureaus and offices; expense of translations, and not exceeding $1,000 for contract stenographic reporting services; not exceeding $700 for newspapers; stationery, including tags, labels, index cards, cloth-lined wrappers, and specimen bags, printed in the course of manufacture, and such printed envelopes as are not supplied under contracts made by the Postmaster General, for the Department and its several bureaus and offices, and other necessary expenses not hereinafter provided for, $158,500, of which not exceeding $2,000 shall be immediately available; and, in addition thereto, sums amounting to $57,900 for stationery supplies shall be deducted from other appropriations made for the fiscal year 1943 as follows: General Land Office, $6,500; Geological Survey, $9,000; National Park Service, $12,500; Bureau of Reclamation, $8,400, any unexpended portion of which shall revert and be credited to the reclamation fund; Bureau of Mines, $15,500; Grazing Service, $5,000; and said sums so deducted shall be credited to this appropriation: Provided, That not to exceed $3,000 of this appropriation shall be available for contract services for radio broadcasting.

For the purchase or exchange of professional and scientific books, law and medical books, and books to complete broken sets, periodicals, directories, and other books of reference relating to the business of the Department, $600, and in addition there is hereby made available from any appropriations made for any of the following bureaus or offices of the Department not to exceed the following respective sums: Grazing Service, $250; Indian Service, $500; Bureau of Reclamation, $10,000; Geological Survey, $6,000; National Park Service, $4,000; General Land Office, $1,000; Bureau of Mines, $6,000.

PRINTING AND BINDING

For printing and binding for the Department of the Interior, including the purchase of reprints of scientific and technical articles published in periodicals and journals, $280,000, of which $75,000 shall be for the National Park Service, $100,000 for the Bureau of Mines, and $30,000
for the Fish and Wildlife Service, including the publication of bulletins which shall be adapted to the interests of the people of the different sections of the country, an equal proportion of four-fifths of the bulletins to be delivered to or sent out under addressed franks furnished by the Senators, Representatives, and Delegates in Congress, as they may direct.

COMMISSION OF FINE ARTS

For expenses made necessary by the Act entitled “An Act establishing a Commission of Fine Arts”, approved May 17, 1910 (40 U. S. C. 104), including the purchase of periodicals, maps, and books of reference, and payment of actual traveling expenses of the members and secretary of the Commission in attending meetings and committee meetings of the Commission either within or outside of the District of Columbia, to be disbursed on vouchers approved by the Commission, $10,175, of which amount not to exceed $6,755 may be expended for personal services in the District of Columbia.

For all printing and binding for the Commission of Fine Arts, $300.
Total, Commission of Fine Arts, $10,475.

BONNEVILLE POWER ADMINISTRATION

For all expenses necessary to enable the Bonneville Power Administrator to exercise and perform the powers and duties imposed upon him by the Act “To authorize the completion, maintenance, and operation of the Bonneville project, for navigation and for other purposes”, approved August 20, 1937 (50 Stat. 731), including personal services, travel expenses, purchase and exchange of equipment, printing and binding, and purchase and exchange, maintenance, and operation of motor-propelled passenger-carrying vehicles, to remain available until expended, $21,707,000, of which amount not exceeding $18,300 shall be available for personal services in the District of Columbia and $1,700,000 shall be available for expenses of marketing and operation of transmission facilities, and administrative costs in connection therewith.

UNITED STATES HIGH COMMISSIONER TO THE PHILIPPINE ISLANDS

For the maintenance of the office of the United States High Commissioner to the Philippine Islands as authorized by subsection 4 of section 7 of the Act approved March 24, 1934 (48 Stat. 456), including salaries and wages; rental, furnishings, equipment, maintenance, renovation, and repair of office quarters and living quarters for the High Commissioner; supplies and equipment; purchase and exchange of lawbooks and books of reference, periodicals, and newspapers; traveling expenses, including for persons appointed hereunder within the United States and their families, actual expenses of travel and transportation of household effects from their homes in the United States to the Philippine Islands, and return, utilizing Government vessels whenever practicable; operation, maintenance, and repair of motor vehicles, and all other necessary expenses, $163,500, of which amount not exceeding $10,000 shall be available for expenditure in the discretion of the High Commissioner for maintenance of his household and such other purposes as he may deem proper: Provided, That the salary of the legal adviser and the financial expert shall not exceed the annual rate of $10,000 and $9,000 each, respectively: Provided further, That section 3709 of the Revised Statutes (41 U. S. C. 5), shall not apply to any purchase or service rendered under this appropriation when the aggregate amount involved does not exceed the sum of $100.
GENERAL LAND OFFICE

SALARIES

For Commissioner of the General Land Office and other personal services in the District of Columbia, $784,125, including one clerk, who shall be designated by the President, to sign land patents.

GENERAL EXPENSES

For traveling expenses of officers and employees, for employment of stenographers and other assistants when necessary, for separate maps of public-land States and Alaska; for the reproduction by photolithography or otherwise of official plats of surveys; for expenses of restoration to the public domain of lands in forest reserves and of lands temporarily withdrawn for forest-reserve purposes; and for expenses of hearings or other proceedings held by order of the General Land Office to determine the character of lands, whether alleged fraudulent entries are of that character or have been made in compliance with the law, and of hearings in disbarment proceedings, $17,650.

Surveying public lands: For surveys and resurveys of public lands, examination of surveys heretofore made and reported to be defective or fraudulent, inspecting mineral deposits, coal fields, and timber districts, making fragmentary surveys, and such other surveys or examinations as may be required for identification of lands for purposes of evidence in any suit or proceeding in behalf of the United States, under the supervision of the Commissioner of the General Land Office and direction of the Secretary of the Interior, $600,000, including not to exceed $5,000 for the purchase, exchange, operation, and maintenance of motor-propelled passenger-carrying vehicles:

Provided, That not to exceed $5,000 of this appropriation may be expended for salaries of employees of the field surveying service temporarily detailed to the General Land Office: Provided further, That not to exceed $10,000 of this appropriation may be used for the survey, classification, and sale of the lands and timber of the so-called Oregon and California Railroad lands and the Coos Bay Wagon Road lands: Provided further, That this appropriation may be expended for surveys made under the supervision of the Commissioner of the General Land Office, but when expended for surveys that would not otherwise be chargeable hereto it shall be reimbursed from the applicable appropriation, fund, or special deposit.

Surveying public lands: For surveys and resurveys of public lands, examination of surveys heretofore made and reported to be defective or fraudulent, inspecting mineral deposits, coal fields, and timber districts, making fragmentary surveys, and such other surveys or examinations as may be required for identification of lands for purposes of evidence in any suit or proceeding in behalf of the United States, under the supervision of the Commissioner of the General Land Office and direction of the Secretary of the Interior, $600,000, including not to exceed $5,000 for the purchase, exchange, operation, and maintenance of motor-propelled passenger-carrying vehicles:

Provided, That not to exceed $5,000 of this appropriation may be expended for salaries of employees of the field surveying service temporarily detailed to the General Land Office: Provided further, That not to exceed $10,000 of this appropriation may be used for the survey, classification, and sale of the lands and timber of the so-called Oregon and California Railroad lands and the Coos Bay Wagon Road lands: Provided further, That this appropriation may be expended for surveys made under the supervision of the Commissioner of the General Land Office, but when expended for surveys that would not otherwise be chargeable hereto it shall be reimbursed from the applicable appropriation, fund, or special deposit.

Salaries and expenses, branch of field examination: For salaries and expenses of field examinations, classification of lands, and investigations required in the administration and execution of the public land laws, and the protection of the public lands and their resources from trespass, including not to exceed $19,500 for personal services in the District of Columbia and not to exceed $35,000 for purchase, including exchange, operation, and maintenance of passenger-carrying automobiles and motorboats for use in the field, $357,535.

Registers: For salaries and commissions of registers of district land offices, $74,000.

Salaries and expenses of land offices: For salaries (except registers) and all necessary expenses incident to the operation and maintenance of district land offices and the disposal, supervision, and management of the public lands, including not to exceed $1,500 for the purchase, exchange, operation, and maintenance of motor-propelled passenger-carrying vehicles, $166,700: Provided, That no expenses chargeable to the Government shall be incurred by registers in the conduct of local land offices except upon previous specific authorization by the Commissioner of the General Land Office.
For the prevention and suppression of fires on the public domain in Alaska, including the maintenance of patrols, the employment of field personnel, and the use of airplanes by charter or otherwise, $27,650, of which not to exceed $1,000 may be used for the maintenance and operation of motor-propelled passenger-carrying vehicles.

Payments to States of 5 per centum of proceeds from sales of public lands: For payment to the several States of 5 per centum of the net proceeds of sales of public lands lying within their limits, for the purpose of education or of making public roads and improvements, $2,500: Provided, That expenditures hereunder shall not exceed the aggregate receipts covered into the Treasury in accordance with section 4 of the Permanent Appropriation Repeal Act, 1934.

Revested Oregon and California Railroad, etc., grant lands.

Range improvements on public lands outside of grazing districts (receipt limitation): For construction, purchase, and maintenance of range improvements on the public lands subject to grazing leases under the provisions of section 15 and pursuant to the provisions of section 10 of the Act of June 28, 1934 (48 Stat. 1269), as amended by the Act of June 26, 1936 (49 Stat. 1976), $37,550, including not to exceed $1,200 for the purchase, exchange, operation, and maintenance of motor-propelled passenger-carrying vehicles: Provided, That expenditures hereunder shall not exceed 25 per centum of all moneys received under the provisions of section 15 of said Act during the fiscal years 1942 and 1943.

Payment to Oklahoma from royalties, oil and gas, south half of Red River: For payment of 37 1/2 per centum of the royalties derived from the south half of Red River in Oklahoma under the provisions of the Act of March 4, 1923 (30 U. S. C. 233), which shall be paid to the State of Oklahoma in lieu of all State and local taxes upon tribal funds accruing under said Act, to be expended by the State in the same manner as if received under section 35 of the Act approved February 25, 1920 (30 U. S. C. 191), $4,000: Provided, That expenditures hereunder shall not exceed the aggregate receipts covered into the Treasury in accordance with section 4 of the Permanent Appropriation Repeal Act, 1934.

BUREAU OF INDIAN AFFAIRS

SALARIES

For the Commissioner of Indian Affairs and other personal services in the District of Columbia, $610,040.
GENERAL EXPENSES

For transportation and incidental expenses of officers and clerks of the Bureau of Indian Affairs when traveling on official duty; for radio, telegraph, and telephone toll messages on business pertaining to the Indian Service sent and received by the Bureau of Indian Affairs at Washington, for the rental of office equipment and the purchase of necessary supplies therefor, and for other necessary expenses of the Indian Service for which no other appropriation is available, $47,320.

For advertising, inspection, storage, and all other expenses incident to the purchase of goods and supplies for the Indian Service and for payment of railroad, pipe-line, and other transportation costs of such goods and supplies, $799,000: Provided, That no part of this appropriation shall be used in payment for any services except bill therefor is rendered within one year from the time the service is performed.

For maintaining law and order on Indian reservations, including pay of judges of Indian courts, pay of Indian police, and pay of employees engaged in the suppression of the traffic in intoxicating liquors, marihuana, and deleterious drugs among Indians, and including traveling expenses, supplies, and equipment, $264,660.

For lease, purchase, construction, repair, and improvement of agency buildings, exclusive of hospital buildings, including the installation, repair, and improvement of heating, lighting, power, and sewerage and water systems in connection therewith, $195,000: Provided, That no part of this appropriation shall be available for the construction of any building the total cost of which is in excess of $1,500.

For expenses of organizing Indian chartered corporations, or other tribal organizations, in accordance with the provisions of the Act of June 18, 1934 (48 Stat. 986), as supplemented and amended by the Acts of June 15, 1935 (49 Stat. 378), May 1, 1936 (49 Stat. 1250), and June 26, 1936 (49 Stat. 1967), including personal services, purchase of equipment and supplies, not to exceed $3,000 for printing and binding, and other necessary expenses, $45,000, of which not to exceed $13,800 may be used for printing and binding, and other necessary expenses, $45,000, of which not to exceed $13,800 may be used for personal services in the District of Columbia: Provided, That in the discretion of the Secretary of the Interior, not to exceed $3 per diem in lieu of subsistence may be allowed to Indians actually traveling away from their place of residence when assisting in organization work: Provided further, That no part of this appropriation shall be available for expenditure in any reservation the total cost of which is in excess of $1,500.

For vehicles, Indian Service:Not to exceed $115,000 of applicable appropriations made herein for the Bureau of Indian Affairs shall be available for the maintenance, repair, and operation (including the exchange of necessary parts and accessories in part payment for new parts and accessories) of motor-propelled and horse-drawn passenger-carrying vehicles for the use of employees in the Indian field service, and the transportation of Indian school pupils, and not to exceed $225,000 of applicable appropriations may be used for the purchase and exchange of motor-propelled passenger-carrying vehicles, and such vehicles shall be used only for official service, including the transportation of Indian school pupils.
Replacement of property destroyed by fire, flood, or storm: That to meet possible emergencies not exceeding $35,000 of the appropriations made by this Act for support of reservation and nonreservation schools, for school and agency buildings, and for conservation of health among Indians shall be available, upon approval of the Secretary of the Interior, for replacing any buildings, equipment, supplies, livestock, or other property of those activities of the Indian Service above referred to which may be destroyed or rendered unserviceable by fire, flood, or storm: Provided, That any diversions of appropriations made hereunder shall be reported to Congress in the annual Budget.

INDIAN LANDS

Purchase of land for the Navajo Indians, Arizona, reimbursable: The unexpended balance of the appropriation contained in the Deficiency Appropriation Act, fiscal year 1934, for the purchase of land, and improvements thereon, including water rights, for the Navajo Indians in Arizona, as authorized by and in conformity with the provisions of the Act of June 14, 1934 (48 Stat. 981), is hereby continued available for the same purposes until expended.

Purchase of land for the Navajo Indians, Arizona, New Mexico, and Utah (tribal funds): For the purchase of land, or interests therein and improvements thereon, within the Navajo Indian Reservation in Arizona, New Mexico, and Utah, $40,000: Provided, That no expenditures shall be made hereunder unless the Indians of the Navajo Tribe, by formal resolution of the tribal council, consent to the use of tribal funds for such purpose. Title to any lands and improvements purchased hereunder shall be taken in the name of the United States in trust for the Navajo Tribe of Indians.

Leasing of lands for Navajo Indians (tribal funds): For lease, pending purchase, of land and water rights for the use and benefit of Indians of the Navajo Tribe in Arizona and New Mexico, $20,000, payable from funds on deposit to the credit of the Navajo Tribe.

For the acquisition of lands, interest in lands, water rights and surface rights to lands, and for expenses incident to such acquisition (except salaries and expenses of employees), in accordance with the provisions of the Act of June 18, 1934 (48 Stat. 886), $325,000: Provided, That no part of the sum herein appropriated shall be used for the acquisition of land within the States of Arizona, Colorado, New Mexico, and Wyoming outside of the boundaries of existing Indian reservations.

The unexpended balance of the appropriation of $25,000 contained in the Interior Department Appropriation Act, fiscal year 1938, for the payment of taxes, including penalties and interest, assessed against individually owned Indian land, title to which is held subject to restrictions against alienation or encumbrance except with the consent or approval of the Secretary of the Interior, when such land was purchased with trust or restricted funds with the understanding that after purchase it would be nontaxable, as authorized by the Act of June 20, 1936 (49 Stat. 1542), is hereby continued available for the same purposes until June 30, 1948.

Purchase of land, Confederated Bands of Utes, Utah (tribal funds): The unexpended balances of the amounts authorized to be expended by the Interior Department Appropriation Act for the fiscal year 1941 for the purchase of additional lands and improvements for the Confederated Bands of Ute Indians in Utah, are hereby continued available for the same purposes until expended.

Purchase of land for the Indians of the Round Valley Reservation, California (tribal funds): The unexpended balance of the
appropriation of $10,000, contained in the Interior Department Appropriation Act, 1941, for the purchase of land and improvements thereon for the Indians of the Round Valley Reservation, California, payable from funds on deposit to the credit of said Indians is hereby continued available until expended.

Purchase of land for the Indians of the Colville Reservation, Washington (tribal funds): The unexpended balance of the appropriation of $100,000 contained in the Third Deficiency Appropriation Act, fiscal year 1939, for the purchase of land and improvements thereon for the Colville Indians, Washington, payable from funds on deposit to the credit of said Indians, is hereby continued available until expended.

Purchase of land, Flathead Indians, Montana (tribal funds): For the purchase of land and improvements thereon for the Indians of the Flathead Reservation, Montana, $25,000, payable from funds on deposit to the credit of said Indians: Provided, That title to any land and improvements so purchased shall be taken in the name of the United States in trust for the Indians of the Flathead Reservation.

For the purchase of land and improvements thereon for the Indians of the Omaha Reservation, Nebraska, $1,700, payable from funds on deposit to the credit of said Indians: Provided, That title to any land and improvements so purchased shall be taken in the name of the United States in trust for the Indians of the Omaha Reservation.

Purchase of land, Spokane Indians, Washington (tribal funds): The unexpended balance of the appropriation of $30,000, contained in the Interior Department Appropriation Act, 1941, for the purchase of Indian-owned and privately owned lands, improvements on lands, or any interest in lands, including water rights for Indians of the Spokane Reservation, Washington, payable from any funds on deposit to the credit of the Indians of said reservation is hereby continued available until expended.

INDUSTRIAL ASSISTANCE AND ADVANCEMENT

For the preservation of timber on Indian reservations and allotments other than the Menominee Indian Reservation in Wisconsin, the education of Indians in the proper care of forests, and the general administration of forestry and grazing work, including fire prevention and payment of reasonable rewards for information leading to arrest and conviction of a person or persons setting forest fires, or taking or otherwise destroying timber, in contravention of law on Indian lands, $381,910: Provided, That this appropriation shall be available for the expenses of administration of Indian forest lands from which timber is sold to the extent only that proceeds from the sales of timber from such lands are insufficient for that purpose.

For expenses incidental to the sale of timber, and for the expenses of administration, including fire prevention, of Indian forest lands only from which such timber is sold, $125,670, reimbursable to the United States as provided in the Act of February 14, 1920 (25 U. S. C. 413), from the proceeds of timber sales: Provided, That this appropriation shall be available for the payment of reasonable rewards for information leading to arrest and conviction of a person or persons setting forest fires, or taking or otherwise destroying timber, in contravention of law.

For the suppression or emergency prevention of forest fires on or threatening Indian reservations, $15,000, together with $25,000 from funds held by the United States in trust for the respective tribes of Indians interested: Provided, That not to exceed $50,000 of appropriations herein made for timber operations shall be available upon the approval of the Secretary of the Interior, for fire-suppression or emer-
Report to Congress.


Development of agriculture and stock raising.

Navajo Reservation, sheep-breeding station.

Loans to encourage industry, etc.

Provisos. Limitation.

Advances for educational purposes.

Advances for home construction, etc.

Reappropriation.

35 Stat. 315.

Provisos. Advances for educational purposes.

Credits, availability.

agency prevention purposes: Provided further, That any diversions of appropriations made hereunder shall be reported to Congress in the annual Budget.

For transfer to the Geological Survey for expenditures to be made in inspecting mines and examining mineral deposits on Indian lands and in supervising mining operations on restricted, tribal, and allotted Indian lands leased under the provisions of the Acts of February 28, 1891 (25 U. S. C. 386, 371, 397), May 27, 1908 (35 Stat. 312), March 3, 1909 (25 U. S. C. 396), and other Acts authorizing the leasing of such lands for mining purposes, including not to exceed $5,000 for the purchase and exchange (not to exceed $2,000), maintenance, repair, and operation of passenger-carrying vehicles, and not to exceed $10,000 for personal services in the District of Columbia, $90,000.

For the purpose of developing agriculture and stock raising among the Indians, including necessary personnel, traveling and other expenses, and purchase of supplies and equipment, $703,680, of which not to exceed $10,000 may be used to conduct agricultural experiments and demonstrations on Indian school or agency farms and to maintain a supply of suitable plants or seed for issue to Indians, and not to exceed $30,000 may be used for the operation and maintenance of a sheep-breeding station on the Navajo Reservation, and not to exceed $5,000 may be used for defraying the expenses of Indian fairs, including premiums for exhibits.

For the purpose of encouraging industry and self-support among the Indians and to aid them in the culture of fruits, grains, and other crops, $115,000, which sum may be advanced to Indians for the purchase of seeds, animals, machinery, tools, implements, and other equipment and supplies; for advances to old, disabled, or indigent Indian allottees for their support; and for advances to Indians having irrigable allotments to assist them in the development and cultivation thereof: Provided, That not to exceed $25,000 of the amount herein appropriated shall be expended on any one reservation or for the benefit of any one tribe of Indians: Provided further, That not to exceed $10,000 may be advanced to worthy Indian youths to enable them to take educational courses, including courses in nursing, home economics, forestry, and other industrial subjects in colleges, universities, or other institutions, and advances so made shall be reimbursed in not to exceed eight years, under such rules and regulations as the Secretary of the Interior may prescribe.

Industrial assistance (tribal funds): For advances to individual members of the tribes for the construction of homes and for the purchase of seed, animals, machinery, tools, implements, building material, and other equipment and supplies; and for advances to old, disabled, or indigent Indians for their support and burial, and Indians having irrigable allotments to assist them in the development and cultivation thereof, to be immediately available, $137,000, payable from tribal funds as follows: Flathead, Montana, $35,000; Navajo, Arizona and New Mexico, $50,000; Fort Berthold, North Dakota, $43,000; Spokane, Washington, $4,000; and the unexpended balances of funds available under this head in the Interior Department Appropriation Act for the fiscal year 1942, are hereby continued available during the fiscal year 1943, for the purposes for which they were appropriated: Provided, That advances may be made to worthy Indian youths to enable them to take educational courses, including courses in nursing, home economics, forestry, agriculture, and other industrial subjects in colleges, universities, or other institutions, and advances so made shall be reimbursed in not to exceed eight years under such rules and regulations as the Secretary of the Interior may prescribe: Provided further, That all moneys reimbursed during the fiscal year 1943 shall be credited to the respective appropriations and
be available for the purposes of this paragraph: Provided further, That funds available under this paragraph may be used for the establishment and operation of tribal enterprises when proposed by Indian tribes and approved under regulations prescribed by the Secretary of the Interior, and revenues derived therefrom shall be covered into the Treasury to the credit of the respective tribes: Provided further, That upon the incorporation of a tribe operating an enterprise under the authority contained in the foregoing proviso, the operation of the enterprise and the handling of revenues therefrom may thereafter be governed by the rules and regulations established for the making of loans from the revolving loan fund authorized by the Act of June 18, 1934 (25 U. S. C. 470): Provided further, That the unexpended balances of prior appropriations under this head for any tribe, including reimbursements to such appropriations and the appropriations made herein, may be advanced to such tribe, if incorporated, for use under rules and regulations established for the making of loans from the revolving loan fund authorized by the Act of June 18, 1934 (25 U. S. C. 470).

For an additional amount to be added to the appropriations heretofore made, for the establishment of a revolving fund for the purpose of making and administering loans to Indian-chartered corporations in accordance with the Act of June 18, 1934 (48 Stat. 986), and of making and administering loans to individual Indians and to associations or corporate groups of Indians of Oklahoma in accordance with the Act of June 26, 1936 (49 Stat. 1967), $125,000, of which amount not to exceed $20,000 shall be available for personal services in the District of Columbia, and $100,000 shall be available for personal services in the field, for traveling expenses of employees, for purchase of equipment and supplies, and for other necessary expenses of administering such loans, including not more than $2,500 for printing and binding.

For the development, under the direction of the Commissioner of Indian Affairs, of Indian arts and crafts, as authorized by the Act of August 27, 1935 (49 Stat. 891), including personal services, purchase and transportation of equipment and supplies, purchase of periodicals, directories, and books of reference, purchase and operation of motor-propelled passenger-carrying vehicles, telegraph and telephone services, cost of packing, crating, drayage, and transportation of personal effects of employees upon permanent change of station, expenses of exhibits and of attendance at meetings concerned with the development of Indian arts and crafts, traveling expenses, including payment of actual transportation expenses, not to exceed $2,500 for printing and binding, and other necessary expenses, $32,750 of which not to exceed $15,000 shall be available for personal services in the District of Columbia: Provided, That no part of this appropriation shall be used to pay any salary at a rate exceeding $6,500 per annum.

**DEVELOPMENT OF WATER SUPPLY**

For the development, rehabilitation, repair, maintenance, and operation of domestic and stock water facilities on the Navajo Reservation in Arizona, New Mexico, and Utah, the Hopi Reservation in Arizona, the Papago Reservation in Arizona, and the several Pueblos in New Mexico, including the purchase and installation of pumping and other equipment, $101,950.

**IRRIGATION AND DRAINAGE**

For the construction, repair, and maintenance of irrigation systems, and for purchase or rental of irrigation tools and appliances, water rights, ditches, and lands necessary for irrigation purposes for Indian
reservations and allotments; for operation of irrigation systems or appurtenances thereto when no other funds are applicable or available for the purpose; for drainage and protection of irrigable lands from damage by floods or loss of water rights, upon the Indian irrigation projects named below, $210,000, reimbursable, together with $44,500 operation and maintenance collections, from which latter amount expenditures for any one project shall not exceed the aggregate receipts from such project covered into the Treasury pursuant to section 4 of the Permanent Appropriation Repeal Act, 1934:

Miscellaneous projects, $16,500; Arizona: Ak Chin, $4,000; Chiu Chui, $4,000; Fort Apache, $5,500; San Carlos, $5,000; Navajo, miscellaneous projects, Arizona and New Mexico, $39,000, together with $21,500 (Fruitlands, $9,000; Ganado, $1,500; Hogback, $7,000; miscellaneous projects, $4,000), collections; Hopi, miscellaneous projects, $1,500; San Xavier, $2,000; Truxton Canon, $1,000; California: Mission, $7,000, together with $3,000 (Morongo, $1,000; Pala and Rincon, $1,000; miscellaneous projects, $1,000), collections; Colorado: Southern Ute, $8,000, together with $8,000, collections; Montana: Tongue River, $2,250, together with $1,000, collections; Nevada: Pyramid Lake, $3,000, together with $500, collections; Walker River, $4,500, together with $1,500, collections; Western Shoshone, $8,000, together with $2,000, collections; New Mexico: Miscellaneous Pueblos, $25,000; Mescalero, $2,500; Oregon: Warm Springs, $8,500; Washington: Colville, $3,000, together with $5,000, collections; Lummi diking project, $500, together with $2,000, collections; and for necessary miscellaneous expenses incident to the general administration of Indian irrigation projects, including pay of employees and their traveling and incidental expenses, $65,000: Provided, That the foregoing amounts shall be available interchangeably, in the discretion of the Secretary of the Interior, for the necessary expenditures for damages by floods and other unforeseen exigencies, but the amounts so interchanged shall not exceed in the aggregate 10 per centum of all the amounts so appropriated: Provided further, That the cost of irrigation projects and of operating and maintaining such projects where reimbursement thereof is required by law shall be apportioned on a per-acre basis against the lands under the respective projects and shall be collected by the Secretary of the Interior as required by such law, and any unpaid charges outstanding against the lands shall constitute a first lien thereon which shall be recited in any patent or instrument issued for such lands.

For operation and maintenance of the San Carlos project for the irrigation of lands in the Gila River Indian Reservation, Arizona, $22,350, reimbursable, together with $102,000 (operation and maintenance collections), and $223,000 (power revenues), of which latter sum not to exceed $20,000 shall be available for major repairs in case of unforeseen emergencies caused by fire, flood, or storm, from which amounts, of $102,000 and $223,000, respectively, expenditures shall not exceed the aggregate receipts covered into the Treasury in accordance with section 4 of the Permanent Appropriation Repeal Act, 1934; in all, $347,350.

For continuing subjugation and for cropping operations on the lands of the Pima Indians in Arizona, there shall be available not to exceed $200,000 of the revenues derived from these operations and deposited into the Treasury of the United States to the credit of such Indians, and such revenues are hereby made available for payment of irrigation operation and maintenance charges assessed against tribal or allotted lands of said Pima Indians.

For improvement, operation, and maintenance of the pumping plants and irrigation system on the Colorado River Indian Reservation, Arizona, as provided in the Act of April 4, 1910 (36 Stat. 273).
$10,000, reimbursable, together with $19,990, from which amount expenditures shall not exceed the aggregate receipts covered into the Treasury in accordance with section 4 of the Permanent Appropriation Repeal Act, 1934.

For reclamation and maintenance charges on Indian lands within the Yuma Reservation, California, and on ten acres within each of the eleven Yuma homestead entries in Arizona under the Yuma reclamation project, $11,500, reimbursable.

For improvements, maintenance, and operation of the Fort Hall irrigation systems, Idaho, $26,650, together with $24,200, from which amount expenditures shall not exceed the aggregate receipts covered into the Treasury in accordance with section 4 of the Permanent Appropriation Repeal Act, 1934.

For maintenance and operation, repairs, and purchase of stored waters, irrigation systems, Fort Belknap Reservation, Montana, $14,000, reimbursable, together with $4,450, from which amount expenditures shall not exceed the aggregate receipts covered into the Treasury in accordance with section 4 of the Permanent Appropriation Repeal Act, 1934.

For maintenance and operation of the several units of the Fort Peck project, Montana, including not to exceed four thousand acres under the West Side Canal of the Poplar River Division, $8,000, reimbursable, together with $1,965, from which amount expenditures shall not exceed the aggregate receipts covered into the Treasury in accordance with section 4 of the Permanent Appropriation Repeal Act, 1934.

For the improvement, maintenance, and operation of the irrigation systems on the Crow Reservation, Montana, including maintenance assessments payable to the Two Leggins Water Users' Association and Bozeman Trail Ditch Company, Montana, properly assessable against lands allotted to the Indians and irrigable thereunder, $5,000, reimbursable, together with $14,454, from which amount expenditures shall not exceed the aggregate receipts covered into the Treasury in accordance with section 4 of the Permanent Appropriation Repeal Act, 1934.

For operation and maintenance of the irrigation and power systems on the Flathead Reservation, Montana, $128,100 (operation and maintenance collections) and $118,200 (power revenues), from which amounts of $128,100 and $118,200, respectively, expenditures shall not exceed the aggregate receipts covered into the Treasury in accordance with section 4 of the Permanent Appropriation Repeal Act, 1934; in all, $246,300.

For operation and maintenance assessments on Indian lands, and the buildings and grounds of the Albuquerque Indian School, within the Tongue River Water Users' Association, etc., Montana, $9,750, reimbursable as provided in said Act.

For payment of annual installment of reclamation charges against Paiute Indian lands within the Newlands reclamation project, Nevada, $5,361; and for payment in advance, as provided by district law, of operation and maintenance assessments, including assessments for the operation of drains to the Truckee-Carson irrigation district, $5,365, to be immediately available; in all, $10,946.

For operation and maintenance assessments on Indian lands, and the buildings and grounds of the Albuquerque Indian School, within
Klamath Reservation, Oreg.

48 Stat. 1227.

Uncompahgre, etc., Utes, Utah.

Yakima Reservation, Wash.

Wapato system.

Wind River Reservation, Wyo.

Protection against sabotage.

Construction, repair, etc., of designated projects.

the Middle Rio Grande Conservancy District, New Mexico $9,585, of which amount $8,789 shall be reimbursed in accordance with existing law.

For improvements, maintenance, and operation of miscellaneous irrigation projects on the Klamath Reservation, Oregon, $2490, reimbursable, together with $4,000, from which amount expenditures shall not exceed the aggregate receipts from operation and maintenance collections on the Sand Creek and Modoc Point units covered into the Treasury in accordance with section 4 of the Permanent Appropriation Repeal Act, 1934.

For continuing operation and maintenance and betterment of the irrigation system to irrigate allotted lands of the Uncompahgre, Uintah, and White River Utes in Utah, authorized under the Act of June 21, 1906 (34 Stat. 375), $20,000, reimbursable, together with $38,300, from which amount expenditures shall not exceed the aggregate receipts covered into the Treasury in accordance with section 4 of the Permanent Appropriation Repeal Act, 1934.

For operation and maintenance of the Wapato irrigation and drainage system, and auxiliary units thereof, Yakima Indian Reservation, Washington, $1,000, reimbursable, together with $168,280 (collections from the water users on the Wapato-Satus, Toppenish, Simcoe, and Ahtanum units), from which amount expenditures shall not exceed the aggregate receipts covered into the Treasury in accordance with section 4 of the Permanent Appropriation Repeal Act, 1934.

For reimbursement to the reclamation fund for stored water to irrigate Indian lands on the Yakima Indian Reservation, Washington, pursuant to the Act of July 1, 1940 (54 Stat. 707), $20,000.

For reimbursement to the reclamation fund the proportionate expense of operation and maintenance of the reservoirs for furnishing stored water to lands in the Yakima Indian Reservation, Washington, in accordance with the provisions of section 22 of the Act of August 1, 1914 (38 Stat. 604), $11,000.

For operation and maintenance of irrigation systems within the ceded and diminished portions of the Wind River Reservation, Wyoming, including the Indians' pro rata share of the cost of operation and maintenance of the Riverton-Le Clair irrigation district and the Big Bend drainage district on the ceded reservation, $20,000, reimbursable, together with $28,850, from which amount expenditures shall not exceed the aggregate receipts covered into the Treasury in accordance with section 4 of the Permanent Appropriation Repeal Act, 1934.

Protection of project works (national defense): For all expenses necessary to provide protection against sabotage and other subversive depredations, of dams, powerhouses, or other structures of the irrigation systems of the Indian Service, including employment of civilian guards, floodlights, gates, barricades, firearms, and ammunition, $85,130.

For the construction, repair, and rehabilitation of irrigation systems on Indian reservations; for the purchase or rental of equipment, tools, and appliances; for the acquisition of rights-of-way, and payment of damages in connection with such irrigation systems; for the development of domestic and stock water and water for subsistence gardens; for the purchase of water rights, ditches, and lands needed for such projects; and for drainage and protection of irrigable lands from damage by floods or loss of water rights, as follows:

Arizona: Colorado River, as authorized by and in accordance with section 2 of the River and Harbor Act, approved August 90, 1935
(49 Stat. 1039, 1040), including the purchase of electrical energy and the distribution and sale thereof, $85,000; Navajo, Arizona and New Mexico, $75,000; Salt River, $10,000;
California: Mission, $5,000; Sacramento, $15,000; Owens Valley (Carson Agency, Nevada), $5,000;
Colorado: Southern Ute, $9,000;
Idaho: Fort Hall, $10,000;
Montana: Blackfeet, $25,000; Fort Belknap, $6,250; Fort Peck, $50,000;
Nevada: Carson, $23,000; Western Shoshone, $5,000; Walker River, $3,000; Pyramid Lake, $17,000;
New Mexico: Pueblo, $10,000;
Oregon: Warm Springs, $15,000;
Wyoming, Wind River, $50,000;
Miscellaneous garden tracts, $48,000;
For surveys, investigations, and administrative expenses, including personal services in the District of Columbia and elsewhere, and not to exceed $3,000 for printing and binding, $194,750;
In all, $551,000, to be reimbursable in accordance with law, and to be immediately available, and to remain available until completion of the projects: Provided, That the foregoing amounts may be used interchangeably in the discretion of the Secretary of the Interior, but not more than 10 per centum of any specific amount shall be transferred to any other amount, and no appropriation shall be increased by more than 15 per centum.

EDUCATION

For the support of Indian schools not otherwise provided for, and for other Indian educational purposes, including apprentice teachers for reservation and nonreservation schools, educational facilities authorized by treaty provisions, care of Indian children of school age attending public and private schools, support and education of deaf, dumb, blind, physically handicapped, delinquent, or mentally deficient Indian children; for subsistence of pupils in boarding schools during summer months, for the tuition (which may be paid in advance) of Indian pupils attending vocational or higher educational institutions, under such rules and regulations as the Secretary of the Interior may prescribe; and tuition and other assistance for Indian pupils attending public schools, and for the support of Indian museums at Rapid City, South Dakota, and Browning, Montana, $5,822,505: Provided, That formal contracts shall not be required, for compliance with section 3744 of the Revised Statutes (41 U. S. C. 16), for payment (which may be made from the date of admission) of tuition and for care of Indian pupils attending public and private schools, higher educational institutions, or schools for the deaf and dumb, blind, physically handicapped, delinquent, or mentally deficient: Provided further, That not to exceed $10,000 of this appropriation may be used for printing and binding (including illustrations) in authorized Indian-school printing plants: Provided further, That no part of any appropriation in this Act for the Bureau of Indian Affairs shall be available for expenses of travel for the study of educational systems or practices outside the continental limits of the United States and the Territory of Alaska. Support of Indian schools from tribal funds: For the support of Indian schools, and for other educational purposes, including care of Indian children of school age attending public and private schools, tuition and other assistance for Indian pupils attending public schools, and support and education of deaf and dumb or blind,

Surveys, investigations, etc.

Total; availability.

Proviso. Interchange of amounts.

Support of Indian schools.

Provisos.

Formal contracts not required.


Printing and binding.

Travel expenses, restriction.

Expenditures from tribal funds.
physically handicapped, delinquent, or mentally deficient Indian children, there may be expended from Indian tribal funds and from school revenues arising under the Act of May 17, 1926 (25 U. S. C. 155), not more than $334,375, including not to exceed $44,375 for payment of tuition for Chippewa Indian children enrolled in public schools and care of children of school age attending private schools in the State of Minnesota, payable from the principal sum on deposit to the credit of the Chippewa Indians in the State of Minnesota arising under section 7 of the Act of January 14, 1889 (25 Stat. 645). Provided, That formal contracts shall not be required, for compliance with section 3744 of the Revised Statutes (41 U. S. C. 16), for payment (which may be made from the date of admission) of tuition and for care of Indian pupils attending public and private schools, or schools for the deaf and dumb, blind, physically handicapped, delinquent, or mentally deficient.

Education, Osage Nation, Oklahoma (tribal funds): For the education of unallotted Osage Indian children in the Saint Louis Mission Boarding School, Oklahoma, $1,500, payable from funds held in trust by the United States for the Osage Tribe.

For reimbursable loans to Indians for the payment of tuition and other expenses in recognized vocational and trade schools, including colleges and universities offering recognized vocational, trade, and professional courses, in accordance with the provisions of the Act of June 18, 1934 (48 Stat. 986), and for apprentice training in manufacturing and other commercial establishments, $60,000. Provided, That not more than $40,000 of the amount available for the fiscal year 1943 shall be available for loans to Indian students pursuing liberal-arts courses in high schools and colleges: Provided further, That advances made under this authorization shall be reimbursed in not to exceed eight years, under such rules and regulations as the Secretary of the Interior may prescribe.

For lease, purchase, repair, and improvement of buildings at Indian schools not otherwise provided for, including the installation, repair, and improvement of heating, lighting, power, sewer, and water systems in connection therewith, and including the purchase of materials for the use of Indian pupils in the construction of buildings (not to exceed $1,500 for any one building) at Indian schools not otherwise provided for, $355,200.

For support and education of Indian pupils at the following nonreservation boarding schools in not to exceed the following amounts, respectively:

- Phoenix, Arizona: For five hundred pupils, including not to exceed $2,500 for printing and issuing school paper, $165,000; for pay of superintendent or other officer in charge, drayage, and general repairs and improvements, $25,000; in all, $190,000;
- Sherman Institute, Riverside, California: For six hundred and fifty pupils, including not to exceed $2,500 for printing and issuing school paper, $223,900; for pay of superintendent, drayage, and general repairs and improvements, $23,700; in all, $247,600;
- Haskell Institute, Lawrence, Kansas: For six hundred and twenty-five pupils, including not to exceed $2,500 for printing and issuing school paper, $223,900; for pay of superintendent, drayage, and general repairs and improvements, $23,700; in all, $247,600;
- Pipestone, Minnesota: For three hundred pupils, $99,475; for pay of superintendent, drayage, and general repairs and improvements, $15,200; in all, $114,675;
Carson City, Nevada: For five hundred and twenty-five pupils, $170,800; for pay of principal, drayage, and general repairs and improvements, $20,000; in all, $190,800;
Albuquerque, New Mexico: For five hundred pupils, $172,300; for pay of superintendent or other officer in charge, drayage, and general repairs and improvements, $25,200; in all, $197,500;
Santa Fe, New Mexico: For three hundred and eighty pupils, $137,065; for drayage, and general repairs and improvements, $15,000; in all, $152,065;
Wahpeton, North Dakota: For two hundred and seventy pupils, $89,515; for pay of superintendent, drayage, and general repairs and improvements, $13,000; in all, $102,515;
Chilocco, Oklahoma: For six hundred and fifty pupils, including not to exceed $2,000 for printing and issuing school paper, and not to exceed $6,000 for the purchase of printing equipment, $224,800; for pay of superintendent, drayage, and general repairs and improvements, $25,200; in all, $250,000;
Sequoyah Orphan Training School, near Tahlequah, Oklahoma: For three hundred and fifty Indian children of the State of Oklahoma belonging to the restricted class, $116,945; for pay of superintendent, drayage, and general repairs and improvements, $15,000; in all, $131,945;
Carter Seminary, Oklahoma: For one hundred and sixty-five pupils, $58,850; for pay of principal, drayage, and general repairs and improvements, $7,000; in all, $65,850;
Euchee, Oklahoma: For one hundred and fifty pupils, $41,495; for pay of principal, drayage, and general repairs and improvements, $7,000; in all, $48,495;
Enufalua, Oklahoma: For one hundred and forty pupils, $49,590; for pay of principal, drayage, and general repairs and improvements, $7,000; in all, $56,590;
Jones Academy, Oklahoma: For one hundred and seventy-five pupils, $62,965; for pay of principal, drayage, and general repairs and improvements, $7,000; in all, $69,965;
Wheelock Academy, Oklahoma: For one hundred and thirty pupils, $46,295; for pay of principal, drayage, and general repairs and improvements, $7,000; in all, $53,295;
Chemawa, Oregon: For four hundred and fifty pupils, including not to exceed $1,000 for printing and issuing school paper, $154,385; for pay of superintendent, drayage, and general repairs and improvements, $25,200; in all, $179,585;
Flandreau, South Dakota: For four hundred and fifty pupils, $162,540; for pay of superintendent, drayage, and general repairs and improvements, $19,000; in all, $181,540;
Pierre, South Dakota: For three hundred pupils, $99,920; for pay of superintendent, drayage, and general repairs and improvements, $15,000; in all, $114,920;
In all, for above-named nonreservation boarding schools, not to exceed $2,582,240: Provided, That 10 per centum of the foregoing amounts shall be available interchangeably for expenditures for similar purposes in the various boarding schools named, but not more than 10 per cent shall be added to the amount appropriated for any one of said boarding schools or for any particular item within any boarding school. Any such interchanges shall be reported to Congress in the annual Budget.
For tuition and for care and other assistance for Indian pupils attending public schools and special Indian day schools and for the repair of special Indian day schools in the Cherokee, Creek, Choctaw,
Chickasaw, and Seminole Nations and the Quapaw Agency in Oklahoma, $891,150, to be expended in the discretion of the Secretary of the Interior and under rules and regulations to be prescribed by him: Provided, That not to exceed $21,500 may be expended for the payment of salaries of public-school teachers, employed by the State, county, or district in special Indian day schools in full-blooded Indian communities, where there are not adequate white day schools available for their attendance.

Natives in Alaska: To enable the Secretary of the Interior, in his discretion and under his direction, to provide for support and education and relief of destitution of the Eskimos, Aleuts, Indians, and other natives of Alaska, including necessary traveling expenses of pupils to and from boarding schools in Alaska; repair and rental of school buildings; textbooks and industrial apparatus; pay and traveling expenses of employees; repair, equipment, maintenance, and operation of vessels; and all other necessary miscellaneous expenses which are not included under the above special heads, $1,129,900, to be immediately available and to remain available until June 30, 1944: Provided, That a report shall be made to Congress covering expenditures from the amount herein provided for relief of destitution.

CONSERVATION OF HEALTH

For conservation of health among Indians, including equipment, materials, and supplies; repairs and improvements to buildings and plants; compensation and traveling expenses of officers and employees and renting of quarters for them when necessary; transportation of patients and attendants to and from hospitals and sanitoria; returning to their former homes and interring the remains of deceased patients; and not exceeding $25,000 for clinical surveys and general medical research in connection with tuberculosis, trachoma, and venereal and other disease conditions among Indians, including cooperation with State and other organizations engaged in similar work and payment of traveling expenses and per diem of physicians, nurses, and other persons whose services are donated by such organizations, and including printing and binding circulars and pamphlets for use in preventing and suppressing trachoma and other contagious and infectious diseases, $5,551,936, including not to exceed $4,090,244 for the following-named hospitals and sanitoria:

Arizona: Indian Oasis Hospital, $31,955; Kayenta Sanatorium, $53,459; Navajo Medical Center, $309,693; Phoenix Sanatorium, $115,145; Pima Hospital, $37,070; Truxton Canyon Hospital, $15,156; Western Navajo Hospital, $57,101; Chin Lee Hospital, $22,270; Fort Apache Hospital, $30,705; Hopi Hospital, $44,556; San Carlos Hospital, $33,620; Tohatchi Hospital, $19,305; Colorado River Hospital, $24,092; San Xavier Sanatorium, $47,012; Phoenix Hospital, $47,720; Winslow Sanatorium, $65,660;

California: Hoopa Valley Hospital, $30,211; Soboba Hospital, $27,597; Fort Yuma Hospital, $23,475;

Colorado: Ute Mountain Hospital, $16,237; Edward T. Taylor Hospital, $26,890;

Idaho: Fort Lapwai Sanatorium, $102,060; Fort Hall Hospitals, $15,580;

Minnesota: Pipestone Hospital, $24,882; Cass Lake Hospital, $32,850; Fond du Lac Hospital, $27,135; Red Lake Hospital, $24,287; White Earth Hospital, $25,846;

Mississippi: Choctaw Hospital, $26,342;

Montana: Blackfeet Hospital, $51,757; Fort Peck Hospital, $29,110; Crow Hospital, $38,505; Fort Belknap Hospital, $36,318; Tongue River Hospital, $32,457;
Nebraska: Winnebago Hospital, $50,591; Nevada: Carson Hospital, $29,417; Walker River Hospital, $27,366; Western Shoshone Hospital, $21,717; New Mexico: Albuquerque Sanatorium, $114,650; Jicarilla Hospital and Sanatorium, $45,710; Mescalero Hospital, $25,625; Eastern Navajo Hospital, $72,050; Northern Navajo Hospital, $51,830; Taos Hospital, $17,225; Zuni Hospital, $33,470; Albuquerque Hospital, $54,532; Charles H. Burke Hospital, $33,346; Santa Fe Hospital, $45,802; North Carolina: Cherokee Hospital, $25,485; North Dakota: Turtle Mountain Hospital, $44,190; Fort Berthold Hospital, $21,485; Fort Totten Hospital, $24,930; Standing Rock Hospital, $36,635; Oklahoma: Cheyenne and Arapahoe Hospital, $38,016; Talihina Sanatorium and Hospital, $207,504; Shawnee Sanatorium, $114,385; Claremore Hospital, $59,815; Clinton Hospital, $23,490; Pawnee and Ponca Hospital, $153,295; Kiowa Hospital, $37,950; William W. Hastings Hospital, $77,625; Oregon: Warm Springs Hospital, $21,205; South Dakota: Crow Creek Hospital, $23,395; Pine Ridge Hospitals, $64,922; Rosebud Hospital, $92,490; Yankton Hospital, $25,146; Cheyenne River Hospital, $114,385; Sioux Sanatorium, $153,295; Sisseton Hospital, $37,950; Utah: Uintah Hospital, $32,665; Washington: Yakima Sanatorium, $42,941; Tacoma Sanatorium, $380,680; Tulalip Hospital, $12,875; Colville Hospital, $40,824; Wisconsin: Hayward Hospital, $42,271; Tomah Hospital, $36,573; Wyoming: Wind River Hospital, $32,665.

Provided, That 10 per centum of the foregoing amounts shall be available interchangeably for expenditures in the various hospitals named, but not more than 10 per centum shall be added to the amount appropriated for any one of said hospitals or for any particular item within any hospital, and any interchange of appropriations hereunder shall be reported to Congress in the annual Budget: Provided further, That nonreservation boarding schools receiving specific appropriations shall contribute on a per diem basis for the hospitalization of pupils in hospitals located at such schools and supported from this appropriation: Provided further, That in the discretion of the Secretary of the Interior and under such rules and regulations as may be prescribed by him, fees may be collected from Indians for medical, hospital, and dental service and any fees so collected shall be covered into the Treasury of the United States.

Medical relief in Alaska: To enable the Secretary of the Interior, in his discretion and under his direction through the Bureau of Indian Affairs, with the advice and cooperation of the Public Health Service, to provide for the medical and sanitary relief of the Eskimos, Aleuts, Indians, and other natives of Alaska; repair, rental, and equipment of hospital buildings; books and surgical apparatus; pay and traveling expenses of employees, and all other necessary miscellaneous expenses which are not included under the above special heads, $550,680, to be available immediately and to remain available until June 30, 1944.

GENERAL SUPPORT AND ADMINISTRATION

For general administration of Indian property, including pay of employees authorized by continuing or permanent treaty provisions, $2,620,870: Provided, That in the discretion of the Secretary of the Interior, and under such rules and regulations as may be prescribed by him, fees may be collected from individual Indians for services performed for them, and any fees so collected shall be covered into the Treasury of the United States.
For general support and rehabilitation of needy Indians in the United States, $925,000, of which amount not to exceed $1,000 shall be available for expenses of Indians participating in folk festivals, and not to exceed $44,750 shall be available for administrative expenses incident thereto, including personal services in the District of Columbia (not to exceed $39,700) and elsewhere.

Reindeer service: For supervision of reindeer in Alaska and instruction in the care and management thereof, including salaries and travel expenses of employees, purchase, rental, erection, and repair of range cabins, purchase and maintenance of communication and other equipment, and all other necessary miscellaneous expenses, $81,160, to be immediately available, and to remain available until June 30, 1944, including not to exceed $40,000 of said amount to be used for exterminating wolves and coyotes.

For general support of Indians and administration of Indian property under the jurisdiction of the following agencies, to be paid from the funds held by the United States in trust for the respective tribes, in not to exceed the following sums, respectively:

- Arizona: Fort Apache, $60,000; Navajo, $4,900, including all necessary expenses of holding a tribal fair, erection of structures, awards for exhibits and events, feeding of livestock, and labor and materials; Pima (Camp McDowell), $300; San Carlos, $4,240; Truxton Canon, $18,000; in all, $82,500;
- California: Mission, $26,000;
- Colorado: The unexpended balance of the appropriations under this head (Southern Ute and Ute Mountain) for the fiscal year 1942, including the purchase of land, the subjugation thereof, and the construction of improvements thereon, is hereby continued available until June 30, 1943, for the purposes hereof;
- Idaho: Fort Hall, $1,200; Northern Idaho (Nez Perce), $200, including the purchase of land, title to which shall be taken in the name of the United States in trust for the Nez Perce Indians;
- Iowa: Sac and Fox, $630;
- Minnesota: Consolidated Chippewa, $1,600 for salary and incidental expenses of the secretary of the tribal executive committee;
- Montana: Flathead, $24,000;
- Nevada: Western Shoshone, $5,000;
- North Carolina: Cherokee, including the construction of a community building, $10,000;
- Oregon: Klamath, $118,975, of which not to exceed $4,500 shall be available for fees and expenses of an attorney or firm of attorneys selected by the tribe and employed under a contract approved by the Secretary of the Interior;
- Utah: Uintah and Ouray, $11,000, of which amount not to exceed $4,000 shall be available for the payment of an agent employed under a contract approved by the Secretary of the Interior;
- Washington: Colville, $6,400; Puyallup, $1,300 for upkeep of the Puyallup Indian cemetery; Taholah (Makah), $6,600, including the purchase of land, title to which shall be taken in the name of the United States in trust for the Makah Indians; Yakima, $1,800 (Yakima, $300; Lummi, $1,000, including the purchase of land, title to which shall be taken in the name of the United States in trust for the Lummi Indians); Tulalip, $5,000; in all, $19,600;
- Wisconsin: Keshena, $83,725, including $25,000, of which not exceeding $5,000 shall be available for general relief purposes and not exceeding $20,000 for monthly allowances, under such rules and regulations as the Secretary of the Interior may prescribe, to old and indigent members of the Menominee Tribe who reside with relatives or friends and $5,200 for the compensation and expenses of an attorney or firm of
attorneys employed by the tribe under a contract approved by the Secretary of the Interior: Provided, That not to exceed $6,000 shall be available from the funds of the Menominee Indians for the payment of salaries and expenses of the chairman, secretary, and interpreters of the Menominee general council and members of the Menominee Advisory Council and tribal delegates when engaged on business of the tribe at rates to be determined by the Menominee general council and approved by the Commissioner of Indian Affairs;

In all, not to exceed $381,430.

Relief of Chippewa Indians in Minnesota (tribal funds): Not to exceed $49,375 of the principal sum on deposit to the credit of the Chippewa Indians of Minnesota, arising under section 7 of the Act entitled "An Act for the relief and civilization of the Chippewa Indians in the State of Minnesota", approved January 14, 1889 (25 Stat. 645), may be expended, in the discretion of the Secretary of the Interior, in aiding indigent Chippewa Indians including boarding-home care of pupils attending public, private, or high schools.

Relief of needy Indians: For the relief of Indians in need of assistance, including cash grants; the purchase of subsistence supplies, clothing, and household goods; medical, burial, housing, transportation, and all other necessary expenses, $100,000, payable from funds on deposit to the credit of the particular tribe concerned: Provided, That expenditures hereunder may be made without regard to section 3709, United States Revised Statutes, or to the Act of May 27, 1930 (46 Stat. 391), as amended.

Expenses of tribal officers, Five Civilized Tribes, Oklahoma (tribal funds): For the current fiscal year money may be expended from the tribal funds of the Choctaw, Chickasaw, Creek, and Seminole Tribes for equalization of allotments, per capita, and other payments authorized by law to individual members of the respective tribes, salaries and contingent expenses of the governor of the Chickasaw Nation and chief of the Choctaw Nation, one mining trustee for the Choctaw and Chickasaw Nations, at salaries of $3,000 each for the said governor, said chief, and said mining trustee, chief of the Creek Nation at $600 and one attorney each for the Choctaw and Chickasaw Tribes employed under contract approved by the President under existing law: Provided, That the expenses of the above-named officials shall be determined and limited by the Commissioner of Indian Affairs at not to exceed $2,500 each.

Support of Osage Agency and pay of tribal officers, Oklahoma (tribal funds): For the support of the Osage Agency, and for necessary expenses in connection with oil and gas production on the Osage Reservation, Oklahoma, including pay of necessary employees, the tribal attorney and his stenographer, one special attorney in tax and other matters, and pay of tribal officers; payment of damages to individual allottees; repairs to buildings, rent of quarters for employees, traveling expenses, printing, telegraphing, and telephoning, and purchase, repair, and operation of automobiles, $188,670, payable from funds held by the United States in trust for the Osage Tribe of Indians in Oklahoma: Provided, That not more than $1,800 may be used for the employment of a curator for the Osage Museum, which employee shall be an Osage Indian and shall be appointed without regard to civil-service laws and regulations upon the recommendation of the Osage tribal council: Provided further, That this appropriation shall be available, for traveling and other expenses, including not to exceed $5 per diem in lieu of subsistence, and not to exceed 5 cents per mile for use of personally owned automobiles, of members of the tribal council and other members of the tribe, when engaged on tribal business, including
visits to the District of Columbia when duly authorized or approved in advance by the Commissioner of Indian Affairs.

Expenses of tribal councils or committees thereof (tribal funds): For traveling and other expenses of members of tribal councils, business committees, or other tribal organizations, when engaged in business of the tribes, including supplies and equipment, not to exceed $5 per diem in lieu of subsistence, and not to exceed 5 cents per mile for use of personally owned automobiles, and including not more than $10,000 for visits to Washington, District of Columbia, when duly authorized or approved in advance by the Commissioner of Indian Affairs, $25,000, payable from funds on deposit to the credit of the particular tribe interested: Provided, That, except for the Navajo Tribe, not more than $5,000 shall be expended from the funds of any one tribe or band of Indians for the purposes herein specified: Provided further, That no part of this appropriation, or of any other appropriation contained in this Act, shall be available for expenses of members of tribal councils, business committees, or other tribal organizations, when in Washington, for more than an eight-day period, unless the Secretary of the Interior shall in writing approve a longer period.

Compensation and expenses of attorneys, Makah Reservation, Washington (tribal funds): Not to exceed $1,700 of the funds on deposit to the credit of the Makah Indians, Washington, is hereby made available for the fiscal years 1942 and 1943 for payment of the compensation and expenses of an attorney employed by the Makah Tribe under a contract executed August 6, 1941, and approved by the Secretary of the Interior in accordance with law.

Expenses of attorneys, Northern Cheyenne Tribe, Tongue River Reservation, Montana (tribal funds): For expenses of an attorney or attorneys employed by the Northern Cheyenne Tribe of Indians of the Tongue River Reservation under a contract approved by the Assistant Secretary of the Interior on March 15, 1941, $600, payable from funds on deposit in the Treasury to the credit of said tribe of Indians.

Compensation and expenses of attorneys, Confederated Salish and Kootenai Tribes, Montana (tribal funds): For compensation and expenses of an attorney or attorneys employed by the Confederated Salish and Kootenai Tribes of the Flathead Reservation, Montana, under a contract approved by the Secretary of the Interior on May 9, 1941, $5,600, payable from funds on deposit to the credit of such tribes.

Compromise settlement of a claim asserted by the intervenors in a suit styled United States versus United States Fidelity and Guaranty Company et al., filed in the United States District Court for the Eastern District of Oklahoma under the Act of April 26, 1906 (34 Stat. 137), $2,500, payable from funds on deposit to the credit of the Choctaw and Chickasaw Tribes of Indians.

That the Secretary of the Interior be, and he is hereby, authorized to pay to the enrolled members of the Seminole Tribe of Indians of Oklahoma entitled under existing law to share in the funds of said tribe, or to their lawful heirs, out of any money belonging to said tribe in the United States Treasury or deposited in any bank or held by an official under the jurisdiction of the Secretary of the Interior, not to exceed $50 per capita: Provided, That said payment shall be made under such rules and regulations as the Secretary of the Interior may prescribe: Provided further, That in cases where such enrolled members or their heirs are Indians who belong to the restricted class the Secretary of the Interior may, in his discretion, withhold such payments and use same for the benefit of such restricted Indians:
Provided further, That the money paid to the enrolled members or their heirs as provided herein shall be exempt from any lien for attorneys' fees or other debt contracted prior to the passage of this Act: And provided further, That the Secretary of the Interior is hereby authorized to use not to exceed $1,500 out of said Seminole tribal funds for the payment of salaries of necessary employees and other expenses for the distribution of said per capita payments.

ROADS AND BRIDGES

For maintenance and repair of that portion of the Gallup-Shiprock Highway within the Navajo Reservation, New Mexico, and that portion of the State highway in New Mexico between Gallup, New Mexico, and Window Rock, Arizona, serving the Navajo Reservation, $20,000, reimbursable, as authorized by the Act of May 28, 1941.

For construction, improvement, repair, and maintenance of Indian reservation roads under the provisions of the Acts of May 26, 1928 (25 U. S. C. 318a), as supplemented and amended, and September 5, 1940 (Public No. 780), $1,253,000, to be immediately available and to remain available until expended: Provided, That not to exceed $10,000 of the foregoing amount may be expended for personal services in the District of Columbia: Provided further, That not to exceed $90,000 of this appropriation shall be available for lease, construction, or repair of structures for housing road materials, supplies, and equipment, and for quarters for road crews but the cost of any structure erected hereunder shall not exceed $5,000.

The State of Minnesota is hereby authorized to acquire by condemnation under judicial process, for use for highway purposes in connection with State Trunk Highway Numbered 61, also designated as United States Highway Numbered 61, any lands or interests in lands within the Grand Portage Indian Reservation in Cook County, Minnesota. The United States District Court for the District of Minnesota shall have jurisdiction of proceedings for such condemnation. The practice, pleadings, forms, and modes of proceedings in proceedings for such condemnation shall conform, as near as may be, to the practice, pleadings, forms, and proceedings in like cases in the courts of record in the State of Minnesota.

The State of Oklahoma is hereby authorized to acquire by condemnation, under judicial process, for use for highway purposes in connection with the highway designated as United States Highway Numbered 60, any lands or interests in lands within the Seneca Indian School property in Ottawa County, Oklahoma. The United States District Court for the Northern District of Oklahoma shall have jurisdiction of proceedings for such condemnation. The practice, pleadings, forms, and modes of proceedings in proceedings for such condemnation shall conform, as near as may be, to the practice, pleadings, forms, and proceedings in like cases in the courts of record in the State of Oklahoma.

CONSTRUCTION AND REPAIR

For the construction, repair, or rehabilitation of school, agency, hospital, or other buildings and utilities, including the purchase of land and the acquisition of easements or rights-of-way when necessary, and including the purchase of furniture, furnishings, and equipment, as follows:

Alaska: Schools and quarters, $18,000; general repairs and improvements, $25,000;

Blackfeet, Montana: Improvements to utilities, $6,000;

Carson, Nevada: Improvements to utilities, $3,500;

Grand Portage Indian Reservation, Minn. Highway.

Seneca Indian School property, Ottawa County, Okla. Highway.

School, agency, hospital, etc., buildings and utilities.
For administrative expenses, including personal services in the District of Columbia (not exceeding $40,000) and elsewhere; not to exceed $750 for printing and binding; purchase of periodicals, directories, and books of reference; purchase and operation of motor-propelled passenger-carrying vehicles; traveling expenses of employees; rent of office and storage space; telegraph and telephone tolls; and all other necessary expenses not specifically authorized herein, $88,110; in all, $366,610, to be immediately available and to remain available until completion of the projects:

Provided, That not to exceed 10 per centum of the amount of any specific authorization may be transferred, in the discretion of the Commissioner of Indian Affairs, to the amount of any other specific authorization, but no limitation shall be increased more than 10 per centum by any such transfer.

The appropriation contained in the Interior Department Appropriation Act, 1942, for cooperation with public-school districts in the State of Minnesota in the construction, extension, equipment, and improvement of public-school facilities as authorized by and in conformity with the Act of July 1, 1940 (Public, Numbered 696), and the Act of October 8, 1940 (Public, Numbered 804), shall remain available until completion of the projects.

ANNUITIES AND PER CAPITA PAYMENTS

For fulfilling treaties with Senecas of New York: For permanent annuity in lieu of interest on stock (Act of February 19, 1831, 4 Stat. 442), $6,000.

For fulfilling treaties with Six Nations of New York: For permanent annuity, in clothing and other useful articles (article 6, treaty of November 11, 1794), $4,600.

For fulfilling treaties with Choctaws, Oklahoma: For permanent annuity (article 2, treaty of November 16, 1835, and article 13, treaty of June 22, 1855), $3,000; for permanent annuity for support of light horsemen (article 13, treaty of October 18, 1820, and article 13, treaty of June 22, 1855), $600; for permanent annuity for support of blacksmith (article 6, treaty of October 18, 1820, and article 9, treaty of January 20, 1825, and article 13, treaty of June 22, 1855), $600; for permanent annuity for education (article 2, treaty of January 20, 1825, and article 13, treaty of June 22, 1855), $6,000; for permanent annuity for iron and steel (article 9, treaty of January 20, 1825, and article 13, treaty of June 22, 1855), $320; in all, $10,520.

For fulfilling treaties with Pawnees, Oklahoma: For permanent annuity (article 2, treaty of September 24, 1857, and article 3, agreement of November 28, 1892), $30,000.

For payment of Sioux benefits to Indians of the Sioux reservations, as authorized by the Act of March 2, 1889 (25 Stat. 895), as amended, $200,000.
For payment of interest on moneys held in trust for the several Indian tribes, as authorized by various Acts of Congress, $725,000.

Appropriations herein made for the support of Indians and administration of Indian property, the support of schools, including non-reservation boarding schools and for conservation of health among Indians shall be available for the purchase of supplies, materials, and repair parts, for storage in and distribution from central warehouses, garages, and shops, and for the maintenance and operation of such warehouses, garages, and shops, and said appropriations shall be reimbursed for services rendered or supplies furnished by such warehouses, garages, or shops to any activity of the Indian Service.

Appropriations made for the Indian Service for the fiscal year 1943 shall be available for travel expenses of employees on official business; the purchase of ice, and the purchase of rubber boots for official use of employees.

The appropriations available for expenditure for the benefit of the natives of Alaska may be used for the payment of traveling expenses of new appointees from Seattle, Washington, or from any point within Alaska, to their posts of duty in Alaska, and of traveling expenses, packing, crating, and transportation (including drayage) or personal effects of employees upon permanent change of station within Alaska, under regulations to be prescribed by the Secretary of the Interior.

**BUREAU OF RECLAMATION**

The following sums are appropriated out of the special fund in the Treasury of the United States created by the Act of June 17, 1902 (43 U. S. C. 391, 411), and therein designated "the reclamation fund", to be available immediately:

Salaries and expenses: For the Commissioner of Reclamation and other personal services in the District of Columbia, $107,000; for travel and other necessary expenses, $40,850, including not to exceed $12,000 for printing and binding; in all, $147,850;

Administrative provisions and limitations: For all expenditures authorized by the Act of June 17, 1902, and Acts amendatory thereof or supplementary thereto, known as the reclamation law, and all other Acts under which expenditures from said fund are authorized, including not to exceed $100,000 for personal services and $15,000 for other expenses in the office of the chief engineer, $20,000 for telegraph, telephone, and other communication service, $7,500 for disseminating useful information, photographing and making photographic prints, and completing and distributing material, including recordings, $41,250 for personal services, and $7,500 for other expenses in the field legal offices; for the maintenance, in addition to the main office in the District of Columbia, of a branch of that office in Denver, Colorado, with appropriations herein made to be available therefor, the costs and expenses thereof to be accounted for as though said branch office were in the District of Columbia; examination of estimates for appropriations in the field; refunds of overcollections and deposits for other purposes; not to exceed $15,000 for lithographing, engraving, printing, and binding; purchase of ice; purchase of rubber boots for official use by employees; maintenance and operation of horse-drawn and motor-propelled passenger vehicles; not to exceed $25,000 for purchase and exchange of horse-drawn and motor-propelled passenger-carrying vehicles; payment for contract stenographic reporting services; payment of damages caused to the owners of lands or other private property of any kind by reason of the operations of the United States, its officers or employees, in the survey, construction, operation, or maintenance of irrigation works; payment for official telephone service in...
the field hereafter incurred in case of official telephones installed in private houses when authorized under regulations established by the Secretary of the Interior; payment of rewards, when specifically authorized by the Secretary of the Interior, for information leading to the apprehension and conviction of persons found guilty of the theft, damage, or destruction of public property; Provided, That no part of any sum provided for in this Act for operation and maintenance of any project or division of a project by the Bureau of Reclamation shall be used for the irrigation of any lands within the boundaries of an irrigation district which has contracted with the Bureau of Reclamation and which is in arrears for more than twelve months in the payment of any charges due the United States, and no part of any sum provided for in this Act for such purpose shall be used for the irrigation of any lands which have contracted with the Bureau of Reclamation and which are in arrears for more than twelve months in the payment of any charges due from said lands to the United States;

Examination and inspection of projects and operation and maintenance of reserved works: For examination of accounts and inspection of the works of various projects and divisions of projects operated and maintained by irrigation districts or water users' associations, and bookkeeping, accounting, clerical, legal, and other expenses incurred in accordance with contract provisions for the repayment of such expenses by the districts or associations; and for operation and maintenance of the reserved works of a project or division of a project when irrigation districts, water users' associations, or Warren Act contractors have contracted to pay in advance but have failed to pay their proportionate share of the cost of such operation and maintenance, to be expended under regulations to be prescribed by the Secretary of the Interior, the unexpended balance of the appropriation for this purpose for the fiscal year 1942, is continued available for the same purpose for the fiscal year 1943;

Yuma project, Arizona-California: For operation and maintenance, $66,205: Provided, That not to exceed $25,000 from the power revenues shall be available during the fiscal year 1943 for the operation and maintenance of the commercial system;

Colorado-Big Thompson project, Colorado: Not to exceed $100,000 from power revenues shall be available during the fiscal year 1943 for the operation and maintenance of the power system;

Pine River project, Colorado: For operation and maintenance, $5,000;

Boise project, Idaho: For operation and maintenance, $100,965;

Minidoka project, Idaho: For operation, maintenance, and betterments, reserved works, $113,875: Provided, That not to exceed $86,400 from the power revenues shall be available during the fiscal year 1943 for the operation of the commercial system; and not to exceed $100,000 from power revenues shall be available during the fiscal year 1943 for continuation of construction, south side division;

Buffalo Rapids project, Montana: For operation and maintenance, $24,985;

North Platte project, Nebraska-Wyoming: Not to exceed $100,000 from the power revenues shall be available during the fiscal year 1943, for the operation and maintenance of the commercial system; and not to exceed $6,000 from power revenues allocated to the Northport irrigation district under subsection I, section 4, of the Act of December 5, 1924 (43 U. S. C. 501), shall be available during the fiscal year 1943 for payment on behalf of the Northport irrigation district, to the Farmers' irrigation district for carriage of water;
Rio Grande project, New Mexico-Texas: For operation and maintenance, $29,910: Provided, That not to exceed $50,000 from power revenues shall be available during the fiscal year 1943 for the operation and maintenance of the power system;

Owyhee project, Oregon: For operation and maintenance, $174,995;

Vale project, Oregon: For operation and maintenance, $17,000;

Klamath project, Oregon-California: For operation and maintenance, $112,925: Provided, That revenues received from the lease of marginal lands, Tule Lake division, shall be available for refunds to the lessees in such cases where it becomes necessary to make refunds because of flooding or other reasons within the terms of such leases;

Yakima project, Washington: For operation and maintenance, $247,850: Provided, That not to exceed $25,000 from power revenues shall be available during the fiscal year 1943 for operation and maintenance of the power system;

Kendrick project, Wyoming: Not to exceed $100,000 from the power revenues shall be available during the fiscal year 1943 for the operation and maintenance of the power system;

Riverton project, Wyoming: For operation and maintenance, $55,985: Provided, That not to exceed $45,000 from the power revenues shall be available during the fiscal year 1943 for the operation and maintenance of the commercial system;

Shoshone project, Wyoming: For operation and maintenance, Willwood division, $14,970: Provided, That not to exceed $50,000 from power revenues shall be available during the fiscal year 1943 for the operation and maintenance of the commercial system;

Secondary and economic investigations: For cooperative and general investigations, including investigations necessary to determine the economic conditions and financial feasibility of projects and investigations and other activities relating to the reorganization, settlement of lands, and financial adjustments of existing projects, including examination of soils, classification of land, land-settlement activities, including advertising in newspapers and other publications, and obtaining general economic and settlement data, $14,850, together with the unexpended balance of the appropriation for these purposes for the fiscal year 1942: Provided, That the expenditures from this appropriation for any reclamation project shall be considered as supplementary to the appropriation for that project and shall be accounted for and returned to the reclamation fund as other expenditures under the Reclamation Act: Provided further, That the expenditure of any sums from this appropriation for investigations of any nature requested by States, municipalities, or other interests shall be upon the basis of the State, municipality, or other interest advancing at least 50 per centum of the estimated cost of such investigation;

Operation and maintenance administration: For necessary pay of employees, traveling and other expenses incident to the general administration of reclamation projects, either operated and maintained by the Bureau or transferred to water users' organizations for operation and maintenance, and incident to the sale of temporarily and permanently unproductive public lands as authorized by the Act of May 16, 1930 (46 Stat. 367), including giving information and advice to settlers on reclamation projects in the selection of lands, equipment, and livestock, the preparation of land for irrigation, the selection of crops, methods of irrigation and agricultural practice, and general farm management, the cost of which shall be charged to
Limitation of expenditures.

Under the provisions of this Act no greater sum shall be expended, nor shall the United States be obligated to expend during the fiscal year 1943, on any reclamation project appropriated for herein, an amount in excess of the sum herein appropriated therefor, nor shall the whole expenditures or obligations incurred for all of such projects for the fiscal year 1943 exceed the whole amount in the reclamation fund for the fiscal year;

Interchange of appropriations: Ten per centum of the foregoing amounts shall be available interchangeably for expenditures on the reclamation projects named; but not more than 10 per centum shall be added to the amount appropriated for any one of said projects, except that should existing works or the water supply for lands under cultivation be endangered by floods or other unusual conditions, an amount sufficient to make necessary emergency repairs shall become available for expenditure by further transfer of appropriation from any of said projects upon approval of the Secretary of the Interior;

Construction of designated projects. For continuation of construction, and for general investigations and administrative expenses, of the following projects in not to exceed the following amounts, respectively, to be expended from the Reclamation Fund in the same manner and for the same objects of expenditure as specified for projects hereinbefore in this Act under the caption “Bureau of Reclamation”, under the heading “Administrative provisions and limitations”, but without regard to the amounts of the limitations therein set forth, all to be reimbursable under the reclamation law, and to remain available until expended:

- Sun River project, Montana, $50,000;
- Deschutes project, Oregon, $100,000;
- Owyhee project, Oregon, $25,000;
- Hyrum project, Utah, $6,000;
- Kendrick project, Wyoming, $20,000;
- Riverton project, Wyoming, $724,840;

General investigations: To enable the Secretary of the Interior, through the Bureau of Reclamation, to carry on engineering and economic investigations of proposed Federal reclamation projects, surveys for reconstruction, rehabilitation, or extensions of existing projects, and studies of water conservation and development plans, including Colorado River Basin investigations, such investigations, surveys, and studies to be carried on by said Bureau independently, or, if deemed advisable by the Secretary of the Interior, in cooperation with State agencies and other Federal agencies, including the Corps of Engineers, National Resources Planning Board, and the Federal Power Commission, $375,000;

Administrative expenses. For administrative expenses on account of the above projects, including personal services (not to exceed $80,000) and other expenses in the District of Columbia and personal services and other expenses in the field, $175,000;

Total, construction, from reclamation fund, $1,475,840.

Total, from reclamation fund, $2,647,060.

To defray the cost of operating and maintaining the Colorado River front work and levee system adjacent to the Yuma Federal irrigation project in Arizona and California, subject only to section 4 of the Act entitled “An Act authorizing the construction, repair, and preservation of certain public works on rivers and harbors, and for other purposes”, approved January 21, 1927 (44 Stat. 1010), as amended by the Act of July 1, 1940 (54 Stat. 705), $47,895.
Colorado River Development Fund: For continuation and extension of studies and investigations by the Bureau of Reclamation for the formulation of a comprehensive plan for the utilization of waters of the Colorado River system, as authorized by section 2 of the Boulder Canyon Project Adjustment Act, approved July 19, 1940 (54 Stat. 774), $399,750 from the Colorado River Development Fund, to remain available until expended, which amount shall be available for personal services in the District of Columbia (not to exceed $9,000) and in the field and for all other purposes specified for projects hereinafter included in this Act under the caption "Bureau of Reclamation", under the heading "Administrative provisions and limitations", but without regard to the amounts of the limitations therein set forth.

Protection of project works (national defense): For the employment of civilian guards and other necessary expenses, and for protective devices such as floodlights, gates, and barricades for the protection against sabotage and other depredations of any and all dams, powerhouses, and other structures and works whatsoever, hereinafter constructed by the Bureau of Reclamation, which in the opinion of the Secretary require such protection, $700,000: Provided, That the Secretary may, in his discretion, enter into agreements with other Federal agencies or with States, counties, irrigation, construction, or reclamation districts or other political subdivisions or water users' associations for the protection of any such works and for reimbursement from this appropriation for amounts expended by them in furnishing protection for any such works.

COLORADO RIVER DAM FUND

Boulder Canyon project: For the continuation of construction of the Boulder Dam and incidental works in the main stream of the Colorado River at Black Canyon, to create a storage reservoir, and of a complete plant and incidental structures suitable for the fullest economic development of electrical energy from the water discharged from such reservoir; to acquire by proceedings in eminent domain, or otherwise, all lands, rights-of-way, and other property necessary for such purposes; and for incidental operations, as authorized by the Boulder Canyon Act, approved December 21, 1928 (43 U. S. C., ch. 12A), $4,999,750, to be immediately available and to remain available until advanced to the Colorado River Dam fund; and there shall also be available from power and other revenues not to exceed $750,000 for operation, maintenance, and replacements of the Boulder Dam power plant, and other facilities, including payment to the Boulder City School District, as reimbursement for instruction during the 1942-1943 school year in the schools operated by said district of each pupil who is a dependent of any employee of the United States, or of defense plant corporation or a defense plant operated by or for the account of said corporation, living in or in the immediate vicinity of Boulder City, in the sum of $45 per semester per pupil in average daily attendance at said schools, payable after the term of instruction in any semester has been completed, under regulations to be prescribed by the Secretary of the Interior, which amounts of $4,999,750 and $750,000 shall be available for personal services in the District of Columbia (not to exceed $25,000) and in the field and for all other objects of expenditure that are specified for projects hereinafter included in this Act, under the caption "Bureau of Reclamation, administrative provisions and limitations", without regard to the amounts of the limitations therein set forth.

Boulder Canyon project (All-American Canal): For continuation of construction of a diversion dam, and main canal (and appurtenant...
Acquisition of lands, etc.

45 Stat. 1057.

Ante, p. 531.

Construction of designated projects, etc.

46 Stat. 1067.

Ante, p. 531.

Grand Coulee Dam, Wash.


Reimbursement of school districts for instruction.

Yakima, Wash.

structures including distribution and drainage systems) located entirely within the United States connecting the diversion dam with the Imperial and Coachella Valleys in California; to acquire by proceedings in eminent domain, or otherwise, all lands, rights-of-way, and other property necessary for such purposes; and for incidental operations, as authorized by the Boulder Canyon Project Act, approved December 21, 1928 (43 U. S. C. ch. 12A); to be immediately available and to remain available until advanced to the Colorado River Dam fund, $1,000,000, which amount shall be available for personal services in the District of Columbia (not to exceed $5,000) and in the field and for all other objects of expenditure that are specified for projects hereinbefore included in this Act under the caption "Bureau of Reclamation, administrative provisions and limitations", without regard to the amounts of the limitations therein set forth.

GENERAL FUND, CONSTRUCTION

For continuation of construction of the following projects and for general investigations and administrative expenses in not to exceed the following amounts, respectively, to be expended from the general fund of the Treasury in the same manner and for the same objects of expenditures as specified for projects included hereinbefore in this Act under the caption "Bureau of Reclamation" under the heading "Administrative provisions and limitations", but without regard to the amounts of the limitations therein set forth, to be immediately available, to remain available until expended, and to be reimbursable under the reclamation law:

Davis Dam project, Arizona-Nevada, $9,999,475;
Gila project, Arizona, $1,249,760;

Parker Dam power project, Arizona-California, $1,939,400; Provided, That not to exceed $250,000 from power and other revenues shall be available for the operation and maintenance of this project;

Central Valley project, California, $298,019,600;
Colorado-Big Thompson project, Colorado, $9,249,070;
Boise project, Idaho, Anderson Ranch, $2,249,970;
Tucumcari project, New Mexico, $750,000;

Lugert-Altus project, Oklahoma, $400,000;
Provo River project, Utah, $2,000,000;

Grand Coulee Dam project, Washington: For continuation of construction of Grand Coulee Dam and appurtenant works, including the operation and maintenance of camp and construction facilities, heretofore or hereafter turned over by construction contractors, and similar facilities and the furnishing of services related thereto, $19,172,675, of which (1) not to exceed $350,000 may be used for the purposes set out in section 2 of the Act of May 27, 1937 (50 Stat. 208); (2) not to exceed $2,000,000 may be used for construction of the pumping plant and the equalizing reservoir and dams in Grand Coulee, in accordance with the provisions of said Act of May 27, 1937; and (3) not to exceed $750,000 may be used for operation, maintenance, and replacements, including payment to the Mason City and Coulee Dam school districts as reimbursement for instruction during the 1942-1943 school year in the schools operated by said districts of each pupil who is a dependent of any employee of the United States living in or in the vicinity of Coulee Dam, in the sum of $25 per semester per pupil in average daily attendance at said schools, payable after the term of instruction in any semester has been completed, under regulations to be prescribed by the Secretary of the Interior;

Yakima project, Washington, Roza division, $800,000;
General investigations: To enable the Secretary of the Interior, through the Bureau of Reclamation, to carry on engineering and economic investigations of proposed Federal reclamation projects, surveys for reconstruction, rehabilitation, or extensions of existing projects, and studies of water conservation and development plans, including Colorado River Basin investigations, such investigations, surveys, and studies to be carried on by said Bureau either independently, or, if deemed advisable by the Secretary of the Interior, in cooperation with State agencies and other Federal agencies, including the Corps of Engineers, National Resources Planning Board, and the Federal Power Commission, $625,000;

For administrative expenses on account of the above projects, including personal services (not to exceed $225,000) and other expenses in the District of Columbia and personal services and other expenses in the field, $525,000;

Total, general fund, construction, $78,979,340.

Fort Peck project, Montana: For commencement of construction of transmission lines, substations and other facilities as may be required by the Bureau of Reclamation for proper reception, handling, transmitting and dispatching of electric energy produced at the Fort Peck project, as authorized by the Act approved May 18, 1938, entitled “An Act to authorize the completion, maintenance and operation of the Fort Peck project for navigation, and for other purposes” (52 Stat. 403), $499,475, to be immediately available and to remain available until expended, which amount shall be available for personal services in the District of Columbia (not to exceed $10,000) and for all other objects of expenditure as specified hereinbefore in this Act under the heading “Administrative Provisions and Limitations” appearing under the caption “Bureau of Reclamation”, but without regard to the amounts of the limitations therein set forth.

Labor and services of enemy aliens and of all American-born Japanese who are under the control of the War Department or other Federal agency may be utilized by the Secretary of the Interior, under such regulations and conditions as the War Department or other Federal agency exercising said control may prescribe, in the construction of Federal reclamation projects and water conservation and utilization projects and in other work performed under cooperative agreement between said Secretary and said War Department or other Federal agency.

GEOLOGICAL SURVEY

For every expenditure requisite for and incident to the authorized work of the Geological Survey, including personal services in the District of Columbia and in the field, including not to exceed $45,000 for the purchase and exchange, and not to exceed $70,000 for the hire, maintenance, repair (including the exchange of parts and accessories in part payment for parts and accessories of motor vehicles), and operation of motor-propelled and horse-drawn passenger-carrying vehicles for field use only, and the Geological Survey is authorized to exchange unserviceable and worn out passenger-carrying and freight-carrying vehicles as part payment for new freight-carrying vehicles, to be expended under the regulations from time to time prescribed by the Secretary of the Interior, and under the following heads:

Salaries: For the Director of the Geological Survey and other personal services in the District of Columbia, $169,225;

Topographic surveys: For topographic surveys in the United States, Alaska, and Puerto Rico, $669,030, of which amount not to exceed
$240,000 may be expended for personal services in the District of Columbia: Provided, That no part of this appropriation shall be expended in cooperation with States or municipalities except upon the basis of the State or municipality bearing all of the expense incident thereto in excess of such an amount as is necessary for the Geological Survey to perform its share of standard topographic surveys, such share of the Geological Survey in no case exceeding 50 per centum of the cost of the survey: Provided further, That $270,000 of this amount shall be available only for such cooperation with States or municipalities;

Geologic surveys: For geologic surveys in the United States and chemical and physical researches relative thereto, $644,580, of which not to exceed $100,000 may be expended for personal services in the District of Columbia;

Strategic and critical minerals (national defense): For scientific and economic investigations of strategic and critical minerals in the United States or its Territories or Insular possessions, $644,580, of which amount not to exceed $100,000 may be expended for personal services in the District of Columbia;

Mineral resources of Alaska: For continuation of the investigation of the mineral resources of Alaska, $75,635, to be available immediately, of which amount not to exceed $25,000 may be expended for personal services in the District of Columbia;

Gaging streams: For gaging streams and determining the water supply of the United States, the investigation of underground currents and artesian wells, and the preparation of reports upon the best methods of utilizing the water resources, $1,298,800, of which amount not to exceed $170,000 may be expended for personal services in the District of Columbia: Provided, That no part of this appropriation shall be expended in cooperation with States or municipalities except upon the basis of the State or municipality bearing all of the expense incident thereto in excess of such an amount as is necessary for the Geological Survey to perform its share of general water resource investigations, such share of the Geological Survey in no case exceeding 50 per centum of the cost of the investigation: Provided further, That $975,000 of this amount shall be available only for such cooperation with States or municipalities;

Classification of lands: For the examination and classification of lands with respect to mineral character and water resources as required by the public-land laws and for related administrative operations; for the preparation and publication of mineral-land classification and water-resources maps and reports; for engineering supervision of power permits and grants under the jurisdiction of the Secretary of the Interior; and for performance of work of the Federal Power Commission, $105,115, of which amount not to exceed $55,000 may be expended for personal services in the District of Columbia;

Printing and binding, and so forth: For printing and binding, $100,000; for preparation of illustrations, $25,570; and for engraving and printing geologic and topographic maps, $246,370; in all, $371,940;

Mineral leasing: For the enforcement of the provisions of the Acts of October 20, 1914 (48 U. S. C. 435), October 2, 1917 (30 U. S. C. 141), February 25, 1920 (30 U. S. C. 181), as amended, and March 4, 1921 (48 U. S. C. 444), and other Acts relating to the mining and recovery of minerals on Indian and public lands and naval petroleum reserves; and for every other expense incident thereto, including supplies, equipment, expenses of travel and sub-
sistence, the construction, maintenance, and repair of necessary camp buildings and appurtenances thereto, $339,750, of which amount not to exceed $65,000 may be expended for personal services in the District of Columbia;

During the fiscal year 1943 the head of any department or independent establishment of the Government having funds available for scientific and technical investigations and requiring cooperative work by the Geological Survey on scientific and technical investigations within the scope of the functions of that Bureau and which it is unable to perform within the limits of its appropriations may, with the approval of the Secretary of the Interior, transfer to the Geological Survey such sums as may be necessary to carry on such investigations. The Secretary of the Treasury shall transfer on the books of the Treasury Department any sums which may be authorized hereunder, and such amounts shall be placed to the credit of the Geological Survey for the performance of work for the department or establishment from which the transfer is made: Provided, That any sums transferred by any department or independent establishment of the Government to the Geological Survey for cooperative work in connection with this appropriation may be expended in the same manner as sums appropriated herein may be expended: Provided further, That any funds herein appropriated for the Geological Survey for cooperative work may be utilized prior to July 1, 1942, as required to enable the Geological Survey to continue its cooperative work pending reimbursement from cooperative agencies, the amount required for such cooperative work to be placed to the credit of the 1942 appropriation account of the Geological Survey and subsequently repaid to the appropriation from which advanced: Provided further, That not to exceed 10 per centum of the foregoing amounts appropriated for the Geological Survey shall be available interchangeably and shall be reported to Congress in the annual Budget;

During the fiscal year 1943, upon the request of the Secretary of the Interior, the Secretary of War or the Secretary of the Navy is authorized to furnish aerial photographs required for mapping projects, insofar as the furnishing of such photographs will be economical to the Federal Government and does not conflict with military or naval operations or the other parts of the regular training program of the Army, Navy, and Marine Corps flying services, and the Secretary of the Interior is authorized to reimburse the War or Navy Department for the cost of making the photographs, such cost to be confined to the actual cost of gasoline, oil, film, paper, chemicals, and the labor performed in developing the photographic negatives and the printing of copies of photographs, and the per diem expenses of the personnel authorized by law, together with such incidental expenses as care and minor repairs to plane and transportation of personnel to and from projects, and the War Department or the Navy Department, on request of the Department of the Interior, is authorized to furnish copies to any State, county, or municipal agency cooperating with the Federal Government in the mapping project for which the photographs were taken. In the event that the Director of the Geological Survey deems it advantageous to the Government, the Geological Survey is authorized to contract with civilian aerial photographic concerns for the furnishing of such photographs or for the furnishing of topographic maps made from such photographs;

In all, salaries and expenses, United States Geological Survey, $4,691,090.
Salaries and general expenses: For general expenses, including pay of the Director and necessary assistants, clerks, and other employees, in the office in the District of Columbia and in the field, and every other expense requisite for and incident to the general work of the Bureau in the District of Columbia and in the field, to be expended under the direction of the Secretary of the Interior, $68,765, of which amount not to exceed $57,000 may be expended for personal services in the District of Columbia.

Operating mine rescue cars and stations and investigation of mine accidents: For the investigation and improvement of mine-rescue and first-aid methods and appliances and the teaching of mine safety, rescue, and first-aid methods; investigations as to the causes of mine explosions, causes of falls of roof and coal, methods of mining, especially in relation to the safety of miners, the appliances best adapted to prevent accidents, the possible improvement of conditions under which mining operations are carried on, the use of explosives and electricity, the prevention of accidents, statistical studies and reports relating to mine accidents, and other inquiries and technologic investigations pertinent to the mining industry; the exchange in part payment for, operation, maintenance, and repair of mine-rescue trucks; the construction of temporary structures and the repair, maintenance, and operation of mine-rescue cars and the Government-owned mine-rescue stations and appurtenances thereto; personal services, traveling expenses and subsistence, equipment, and supplies; travel and subsistence, and other incidental expenses of employees in attendance at meetings and conferences held for the purpose of promoting safety and health in the mining and allied industries; purchase not exceeding $7,500, exchange as part payment for, operation, maintenance, and repair of motor-propelled passenger-carrying vehicles for official use in field work; purchase and exchange in part payment therefor of cooks' uniforms, goggles, gloves, rubber boots, aprons, and such other articles or equipment as may be necessary in connection with the purposes of this paragraph; including not to exceed $60,200 for personal services in the District of Columbia, $709,940: Provided, That of this amount not to exceed $500 may be expended for the purchase and bestowal of trophies in connection with mine-rescue and first-aid contests;

Coal-mine inspections and investigations: For all expenses necessary to enable the Bureau of Mines to perform the duties imposed upon it by the Act of May 7, 1941 (Public Law 49); including supplies and equipment; traveling expenses; not to exceed $62,500 for personal services in the District of Columbia; purchase in the District of Columbia and elsewhere of furniture and equipment, stationery and supplies, typewriting, adding, computing and addressing machines, and other labor-saving devices, accessories and repairs, including exchange and maintenance thereof; professional and scientific books and publications; purchase, not to exceed $38,000 (including exchange as part payment), operation, maintenance and repair of motor-propelled trucks and passenger-carrying vehicles for official use in field work and in transporting employees between their homes and temporary locations where they may be employed; purchase of special wearing apparel or equipment for the protection of employees while engaged in their work; travel and subsistence, and other incidental expenses of employees in attendance at meetings and conferences held for promoting safety and health in the coal-mining industry,
$729,000: Provided, That the Secretary of the Interior, acting through the Director of the Bureau of Mines, is hereby authorized to accept buildings, equipment, and other contributions from public or private sources offering to cooperate in carrying out the purposes of this appropriation:

Testing fuel: To conduct inquiries and scientific and technologic investigations concerning the mining, preparation, treatment, and use of mineral fuels, and for investigation of mineral fuels belonging to or for the use of the United States, with a view to their most efficient utilization; to recommend to various departments such changes in selection and use of fuel as may result in greater economy, and, upon request of the Director of the Bureau of the Budget, to investigate the fuel-burning equipment in use or proposed for any of the departments, establishments, or institutions of the United States in the District of Columbia; $356,205, of which amount not to exceed $44,000 may be expended for personal services in the District of Columbia;

Experimental plant for synthesis of motor fuel, Pittsburgh, Pennsylvania: For the construction and equipment of a building on Government-owned land adjacent to the Bureau of Mines Central Experiment Station at Pittsburgh, Pennsylvania, for chemical engineering study of processes for the synthesis of liquid motor fuels and lubricants from gases, and all necessary expenses incident thereto, including supplies and equipment and the engagement by contract or otherwise, without regard to section 3709, Revised Statutes, at such rates of compensation as the Secretary of the Interior may determine of the services of engineers, architects, or firms or corporations thereof necessary to design, construct, and equip the building, $85,000;

Mineral mining investigations: For inquiries and scientific and technologic investigations concerning the mining, preparation, treatment, and utilization of ores and mineral substances, other than fuels, with a view to improving health conditions and increasing safety, efficiency, economic development, and conserving resources through the prevention of waste in the mining, quarrying, metallurgical, and other mineral industries; to inquire into the economic conditions affecting these industries; and including all equipment, supplies, expenses of travel and subsistence, and the purchase, not to exceed $12,000, including exchange, operation, maintenance, and repair of motor-propelled passenger-carrying vehicles for official use in field work, including not to exceed $28,600 for personal services in the District of Columbia, $390,745: Provided, That no part of this appropriation may be expended for an investigation in behalf of any private party;

Oil and gas investigations: For inquiries and investigations and dissemination of information concerning the mining, preparation, treatment, and utilization of petroleum and natural gas, including economic conditions affecting the industry, with a view to economic development and conserving resources through the prevention of waste; for the purchase of newspapers relating to the oil, gas, and allied industries: Provided, That section 192 of the Revised Statutes (5 U. S. C. 102) shall not apply to such purchase of newspapers from this appropriation; and for every other expense incident thereto, including supplies, equipment, expenses of travel and subsistence, purchase, not to exceed $6,500, exchange as part payment for, maintenance, and operation of motor-propelled passenger-carrying vehicles for official use in field work, purchase of laboratory gloves, goggles, rubber boots, and aprons, $368,100, of which amount not to exceed $29,500 may be expended for personal services in the District of Columbia;
Mining experiment stations: For the employment of personal services, purchase of laboratory gloves, goggles, rubber boots, and aprons, the purchase not to exceed $3,000, exchange as part payment for, maintenance and operation of motor-propelled passenger-carrying vehicles for official use in field work, and all other expenses in connection with the establishment, maintenance, and operation of mining experiment stations, as provided in the Act authorizing additional mining experiment stations, approved March 3, 1915 (30 U.S.C. 8), $551,795, of which appropriation not to exceed $17,025 may be expended for personal services in the District of Columbia.

Buildings and grounds, Pittsburgh and Bruceton, Pennsylvania: For care and maintenance of buildings and grounds at Pittsburgh and Bruceton, Pennsylvania, including personal services, the purchase, exchange as part payment for, operation, maintenance, and repair of passenger automobiles for official use, and all other expenses requisite for and incident thereto, including not to exceed $10,000 for additions and improvements, $115,400.

Economics of mineral industries: For inquiries and investigations, and the dissemination of information concerning the economic problems of the mining, quarrying, metallurgical, and other mineral industries, with a view to assuring ample supplies and efficient distribution of the mineral products of the mines and quarries, including studies and reports relating to uses, reserves, production, distribution, stocks, consumption, prices, and marketing of mineral commodities and primary products thereof; preparation of the reports of the mineral resources of the United States, including special statistical inquiries; and including personal services in the District of Columbia and elsewhere; purchase of furniture and equipment; stationery and supplies; typewriting, adding and computing machines, accessories and repairs; newspapers; traveling expenses; purchase, not exceeding $1,200, exchange as part payment for, operation, maintenance, and repair of motor-propelled passenger-carrying vehicles for official use in field work; and for all other necessary expenses not included in the foregoing, $455,330, of which amount not to exceed $300,000 may be expended for personal services in the District of Columbia.

Investigation of domestic sources of mineral supply (national defense): For every expenditure requisite for and incident to the work of the Bureau of Mines in investigating domestic sources of mineral supply, including the purchase of professional and scientific books; not to exceed $1,500 for printing and binding; purchase not to exceed $22,000, exchange as part payment for, operation, maintenance, and repair of motor-propelled passenger-carrying vehicles for official use in field work and in transporting employees between their homes and temporary locations where they may be employed; purchase of goggles, gloves, rubber boots, miners' hats, aprons, and such other articles of personal wearing apparel or equipment as may be required for the protection of employees while engaged in their work; the construction, maintenance, and repair of necessary camp buildings and mining structures and appurtenances thereto; and including not to exceed $31,000 for personal services in the District of Columbia, $651,265: Provided, That section 3709 of the Revised Statutes (41 U.S.C. 5) shall not be construed to apply to this appropriation.

Investigation of raw material resources for western steel production (national defense): For all expenses necessary to enable the Bureau of Mines to investigate by subsurface exploration the amount and quality of iron ores, limestone, and coking coals essential to expanding steel production in States in which such deposits may exist, including all necessary laboratory research; preliminary examination and subsurface exploration of raw materials; supplies and equipment;
traveling expenses; the purchase, including exchange, operation, maintenance, and repair, of two motor-propelled passenger-carrying vehicles for official use in field work; not to exceed $13,000 for personal services in the District of Columbia; printing and binding; purchase in the District of Columbia and elsewhere of furniture and equipment, professional and scientific books and publications, stationery and supplies, typewriting, adding, computing, and addressing machines, and other labor-saving devices, accessories, and repairs, including exchange and maintenance thereof, and purchase of such personal wearing apparel or equipment as may be required for the protection of employees while engaged in their work, $349,325: Provided, That the Secretary of the Interior, acting through the Director of the Bureau of Mines, is hereby authorized to accept buildings, equipment, and other contributions from public or private sources offering to cooperate in carrying out the purposes of this appropriation, and to carry out the projects in cooperation with other departments or agencies of the Federal Government, States, and State agencies, and other organizations: Provided further, That section 3709 of the Revised Statutes shall not be construed to apply to this appropriation.

Construction and equipment of an electrodevelopment laboratory: To cover the construction and equipment of an electrodevelopment laboratory to study the application of electrical energy to the processing of minerals, including personal services in the District of Columbia and elsewhere; purchase in the District of Columbia and elsewhere of furniture and equipment, stationery and supplies, typewriting, adding and computing machines, accessories and repairs; professional and scientific books and publications; traveling expenses; purchase of land; construction and equipment of a building or buildings to house the electrodevelopment laboratory; engagement by contract or otherwise, and at such rates of compensation as the Secretary of the Interior may determine, of the services of architects or firms or corporations thereof, that are necessary to design and construct the building or buildings; and for all other necessary expenses not included in the foregoing, $500,000, of which amount not to exceed $8,300 may be expended for personal services in the District of Columbia: Provided, That section 3709 of the Revised Statutes (41 U.S.C. 5) shall not be construed to apply to this appropriation: Provided further, That the Secretary of the Interior, acting through the Director of the Bureau of Mines, is hereby authorized to accept lands, buildings, or other contributions from public or private sources offering to cooperate in carrying out the purposes of this laboratory.

Gaseous and solid fuel reduction of iron ores (national defense): For all necessary expenses, without regard to section 3709, Revised Statutes, for pilot-scale tests on the gaseous and solid-fuel reduction of iron ores, including laboratory research and maintenance and operation of pilot plants; procurement of necessary materials and ores; purchase or lease of land or buildings; construction and equipment of buildings; engagement by contract or otherwise, at such rates of compensation as the Secretary of the Interior may determine, of engineers, architects, or firms or corporations thereof necessary to design and construct the buildings and pilot plants; supplies and equipment; travel expenses; not to exceed $9,500 for personal services in the District of Columbia; not to exceed $500 for printing and binding; books of reference and periodicals; purchase not to exceed $2,775 (including exchange), operation, maintenance, and repair of passenger-carrying automobiles; special wearing apparel and equipment for the protection of employees while employed; purchase in the District of Columbia and elsewhere of other items otherwise...
properly chargeable to the appropriation "Contingent expenses, Department of the Interior", $600,000, to be immediately available and remain available until June 30, 1943: Provided, That the Secretary of the Interior, through the Director of the Bureau of Mines, is authorized to accept lands, buildings, equipment, and other contributions from public or private sources for the purposes hereof, and to carry out projects in cooperation with other agencies, Federal, State, or private;

Construction and equipment of helium plants: For all necessary expenses, without regard to section 3709, Revised Statutes, to enable the Secretary of the Interior to increase and improve the capacity for the production of helium, as authorized by the Act approved September 1, 1937 (50 Stat. 885), by the acquisition by purchase, lease, or condemnation, of lands or interests therein or options thereon; the making of contracts and agreements (with optional provisions where necessary) for the acquisition, processing, or conservation of helium-bearing gas; the construction and equipment of buildings or additions to existing buildings; the drilling of wells and construction of pipe lines, and other appurtenant facilities; and to conduct investigations with respect to available resources of helium-bearing gas and the transportation of helium; engagement by contract or otherwise, at such rates of compensation as the Secretary of the Interior may determine, of engineers, architects, or firms or corporations thereof necessary to design and construct the buildings; structures, and equipment; travel expenses; books of reference and periodicals; supplies and equipment; purchase in the District of Columbia and elsewhere of other items otherwise properly chargeable to the appropriation "Contingent expenses, Department of the Interior"; purchase not to exceed $16,600 (including exchange), operation, maintenance, and repair of passenger-carrying automobiles; and not to exceed $30,000 for personal services in the District of Columbia, the sum of $4,000,000 is hereby transferred from the appropriation under the head "Helium plants and investigations" contained in the First Deficiency Appropriation Act, 1941, and the Interior Department Appropriation Act, 1942, and of the appropriation "Construction and equipment of helium plants" contained in the First Supplemental National Defense Appropriation Act, 1942, shall be added to and constitute one fund with the amount herein made available, which fund shall be available until June 30, 1944, for all the objects and purposes of said consolidated appropriations: Provided further, That the unexpended balances on June 30, 1942, of the appropriations under the head "Helium plants and investigations" contained in the First Deficiency Appropriation Act, 1941, and the Interior Department Appropriation Act, 1942, and of the appropriation "Construction and equipment of helium plants" contained in the First Supplemental National Defense Appropriation Act, 1942, shall be added to and constitute one fund with the amount herein made available, which fund shall be available until June 30, 1944, for all the objects and purposes of said consolidated appropriations: Provided further, That the Secretary of the Interior, acting through the Director of the Bureau of Mines, is authorized to accept lands, buildings, equipment, and other contributions from public or private sources for the purposes hereof;

Manganese beneficiation pilot plants and research: For continuing the conduct of investigations and development of methods of beneficiating and smelting domestic manganese ores commenced with funds made available from the appropriation under the title "Expediting Production" contained in the First Supplemental National Defense Appropriation Act, 1941, including ore dressing, hydrometallurgy, pyrometallurgy, and for the production of metallic manganese by electrolytic or other methods, including all necessary preliminary and supplemental laboratory research; maintenance and operation of pilot plants; procurement of necessary materials and ores for metallurgical tests; purchase or lease of land; construction and equipment of buildings to house pilot plants; and for all necessary expenses incident to the foregoing, including employment by contract or otherwise, at such rates of compensation as...
the Secretary of the Interior may determine, of engineers, architects, or firms or corporations thereof that are necessary to design and construct the buildings and pilot plants; supplies and equipment; travel expenses; personal services in the District of Columbia (not to exceed $35,000); printing and binding (not to exceed $4,500); purchase in the District of Columbia and elsewhere of furniture and equipment, stationery and supplies, typewriting, adding and computing machines, accessories and repairs; professional and scientific books and publications; purchase not to exceed $7,500 (including exchange as part payment), operation, maintenance, and repair of motor-propelled passenger-carrying vehicles; purchase of special wearing apparel or equipment for the protection of employees while engaged in their work, $1,517,570: Provided, That the Secretary of the Interior, acting through the Director of the Bureau of Mines, is hereby authorized to accept buildings, equipment, and other contributions from public or private sources offering to cooperate in carrying out the purposes of this appropriation, and to operate the plants in cooperation with other departments or agencies of the Federal Government, States, and State agencies, and other organizations: Provided further, That section 3709 of the Revised Statutes shall not be construed to apply to this appropriation;

Production of alumina from low-grade bauxite, aluminum clays and alunite (national defense): For all expenses necessary to the conduct of investigations and research on processes for production of alumina from siliceous bauxites, aluminum clays and alunite, including all necessary laboratory research; maintenance and operation of small subcommercial plants; procurement of necessary materials and ores; construction and equipment of buildings to house testing and subcommercial plant units; engagement by contract or otherwise, and at such rates of compensation as the Secretary of the Interior may determine, of the services of engineers, architects, or firms or corporations thereof, that are necessary to design and construct the buildings and plant units; purchase of supplies and equipment; travel expenses; not to exceed $16,000 for personal services in the District of Columbia; purchase of furniture and equipment, stationery and supplies, typewriters, adding and computing machines, professional and scientific books and publications; purchase of special wearing apparel or equipment for protection of employees engaged in their work, $742,875: Provided, That section 3709 of the Revised Statutes shall not be construed to apply to this appropriation;

Investigation of bauxite and alunite ores and aluminum clay deposits (national defense): For all necessary expenses for investigations, including laboratory research and procurement of materials therefor, concerning the extent, mode of occurrence, and quality of bauxite and alunite ores and aluminum clays in order to determine domestic sources of supply; to explore and develop on public lands and, with the consent of owners, on private lands, deposits of such ores and clays, including geologic studies and geophysical prospecting; construction, maintenance, and repair of necessary camp buildings and mining structures and appurtenances; including not to exceed $38,000 for personal services in the District of Columbia; purchase (not to exceed $6,000), exchange as part payment for, operation, maintenance and repair of motor-propelled vehicles; professional and scientific books and publications; printing and binding; purchase of such wearing apparel and equipment as may be required for the protection of employees while engaged in their work; and other items otherwise properly chargeable to the appropriation “Contingent expenses, Department of the Interior, fiscal year 1943”, $498,500, of which amount $80,000 (including not to exceed $17,500
for personal services in the District of Columbia) shall be made available to the Geological Survey to carry out the purposes of this appropriation; Provided, That the Secretary of the Interior, acting through the Directors of the Bureau of Mines and the Geological Survey, is hereby authorized to accept buildings, equipment, and other contributions from public or private sources offering to cooperate in carrying out the purposes of this appropriation, and to carry out the projects in cooperation with other departments or agencies of the Federal Government, States and State agencies, and other organizations: Provided further, That section 3709 of the Revised Statutes shall not be construed to apply to this appropriation;

Beneficiation of chromite and production of electrolytic chromium (national defense): For all necessary expenses, without regard to section 3709 of the Revised Statutes, for the conduct of investigations and development of methods for the recovery of or preparation of high-grade chromite and electrolytic chromium from domestic chromite minerals, including laboratory research; maintenance and operation of pilot plants; procurement of necessary materials and ores for metallurgical tests; purchase or lease of land; construction and equipment of buildings to house pilot plants; including employment by contract or otherwise at such rates of compensation as the Secretary of the Interior may determine of engineers, architects, or firms or corporations thereof necessary to design and construct the buildings and pilot plants; supplies and equipment; travel expenses; not to exceed $500 for printing and binding; purchase in the District of Columbia and elsewhere of other items otherwise properly chargeable to the appropriation “Contingent expenses, Department of the Interior”; books of reference and periodicals; and special wearing apparel and equipment for the protection of employees while employed; $75,000, to be immediately available: Provided, That the Secretary of the Interior, through the Director of the Bureau of Mines, is hereby authorized to accept buildings, equipment, and other contributions from public or private sources for the purposes hereof, and to operate said plants in cooperation with other agencies, Federal, State, or private;

Magnesium pilot plants and research (national defense): For all necessary expenses, without regard to section 3709 of the Revised Statutes, for the conduct of investigations and development of methods for the recovery of magnesium from domestic raw materials, including naturally occurring brines, salt deposits, dolomite, magnesite, and brucite, by hydrometallurgy, direct reduction, and electrolytic methods, including laboratory research; maintenance and operation of pilot plants; procurement of necessary materials and ores for metallurgical tests; purchase or lease of land; construction and equipment of buildings to house pilot plants, including employment by contract or otherwise at such rates of compensation as the Secretary of the Interior may determine of engineers, architects, or firms or corporations thereof necessary to design and construct the buildings and pilot plants; supplies and equipment; travel expenses; not to exceed $12,000 for personal services in the District of Columbia; not to exceed $1,000 for printing and binding; purchase in the District of Columbia and elsewhere of other items otherwise properly chargeable to the appropriation “Contingent expenses, Department of the Interior”; books of reference and periodicals; special wearing apparel and equipment for protection of employees while employed; and the purchase (including exchange), operation, maintenance, and repair of three passenger-carrying automobiles; $549,825, to be immediately available: Provided, That the Secretary of the Interior, through the Director of the Bureau of Mines, is authorized
to accept buildings, equipment, and other contributions from public or private sources for the purposes hereof, and to operate said plants in cooperation with other agencies, Federal, State, or private;

Investigation of deposits of critical and essential minerals in the United States and its possessions (national defense): For all necessary expenses, without regard to section 3709 of the Revised Statutes, for investigating deposits of critical and essential minerals in the United States and its possessions, including laboratory research; preliminary examination and surface and subsurface exploration; supplies and equipment; travel expenses; not to exceed $55,000 for personal services in the District of Columbia; not to exceed $1,500 for printing and binding; purchase in the District of Columbia and elsewhere of other items otherwise properly chargeable to the appropriation "Contingent expenses, Department of the Interior"; hire with or without personal services of work animals and animal-drawn and motor-propelled vehicles and equipment; books of reference and periodicals; purchase not to exceed $5,000 (including exchange), operation, maintenance, and repair of passenger-carrying automobiles; special wearing apparel and equipment for the protection of employees while employed; $8,167,500. to be immediately available: Provided, That the Secretary of the Interior, through the Director of the Bureau of Mines, is authorized to accept lands, buildings, equipment, and other contributions from public or private sources for the purposes hereof, and to carry out the projects in cooperation with other agencies, Federal, State, or private;

Helium production and investigations: The sums made available for the fiscal year 1943 in the Acts making appropriations for the War and Navy Departments for the acquisition of helium from the Bureau of Mines shall be transferred to the Bureau of Mines on July 1, 1942, for operation and maintenance of the plants for the production of helium for military and naval purposes, including laboratory gloves, goggles, rubber boots, and aprons; purchase, not to exceed $4,500, and exchange as part payment for, maintenance, operation, and repair of motor-propelled passenger-carrying vehicles for official use in field work, and all other necessary expenses, and including $20,500 for personal services in the District of Columbia, in addition to which sums the Bureau of Mines may use for helium-plant operations in the fiscal year 1943 the unobligated balance of funds transferred to it for such operations in the fiscal year 1942: Provided, That section 3709, Revised Statutes, shall not be construed to apply to this appropriation, or to the appropriation for development and operation of helium properties (special fund) in section 3 (c) of the Act of September 1, 1937 (50 U. S. C. 164);

During the fiscal year 1943 the head of any department or independent establishment of the Government having funds available for scientific investigations and requiring cooperative work by the Bureau of Mines on scientific investigations within the scope of the functions of that Bureau and which it is unable to perform within the limits of its appropriations may, with the approval of the Secretary of the Interior, transfer to the Bureau of Mines such sums as may be necessary to carry on such investigations. The Secretary of the Treasury shall transfer on the books of the Treasury Department any sums which may be authorized hereunder, and such amounts shall be placed to the credit of the Bureau of Mines for the performance of work for the department or establishment from which the transfer is made: Provided, That any sums transferred by any department or independent establishment of the Government to the Bureau of Mines for cooperative work in connection with this appropriation may be expended in the same manner as sums appropriated herein may be expended;
The Federal Security Administrator may detail medical officers of the Public Health Service for cooperative health, safety, or sanitation work with the Bureau of Mines, and the compensation and expenses of the officers so detailed may be paid from the applicable appropriations made herein for the Bureau of Mines;

Effective immediately and for the duration of the war and six months thereafter, the Secretary of the Interior, or any official to whom he may delegate such authority, may, without regard to the Classification Act of 1923, as amended, appoint skilled and unskilled laborers, mechanics, and other persons engaged in a recognized trade or craft, including foremen of such groups, employed at experimental plants and laboratories of the Bureau of Mines;

Total, Bureau of Mines, $11,482,140.

NATIONAL PARK SERVICE

Salaries: For the Director of the National Park Service and other personal services in the District of Columbia, including accounting services in checking and verifying the accounts and records of the various operators, licensees, and permittees conducting utilities and other enterprises within the national parks and monuments, and including the services of specialists and experts for investigations and examinations of lands to determine their suitability for national-park and national-monument purposes: Provided, That such specialists and experts may be employed for temporary service at rates to be fixed by the Secretary of the Interior to correspond to those established by the Classification Act of 1923, as amended, and without reference to the Civil Service Act of January 16, 1883, $270,400, of which amount not to exceed $10,000 may be expended for the services of field employees engaged in examination of lands and in developing the educational work of the National Park Service.

Regional headquarters: For salaries and expenses of regional headquarters necessary in the administration, protection, maintenance, and improvement of the National Park System, including not to exceed $1,200 for the purchase, maintenance, operation, and repair of motor-driven passenger-carrying vehicles, and not exceeding $8,000 for personal services in the District of Columbia, $61,110.

General expenses: For every expenditure requisite for and incident to the authorized work of the office of the Director of the National Park Service not herein provided for, including traveling expenses, telegrams, photographic supplies, prints, and motion-picture films, and necessary expenses of field employees engaged in examination of lands and in developing the educational work of the National Park Service, $28,465.

Acadia National Park, Maine: For administration, protection, maintenance, and improvement, including $3,000 for George B. Dorr as superintendent without regard to the requirements of the provisions of the Civil Service Retirement Act approved May 22, 1920 (5 U. S. C. 691-693, 697-731), as amended, $3,000 for temporary clerical services for investigation of titles and preparation of abstracts thereof of lands donated to the United States for inclusion in the Acadia National Park, and not exceeding $1,500 for the purchase, maintenance, operation, and repair of motor-driven passenger-carrying vehicles for the use of the superintendent and employees in connection with general park work, $51,215.

Bryce Canyon National Park, Utah: For administration, protection, maintenance, and improvement, including not exceeding $500 for the purchase, maintenance, operation, and repair of motor-driven passenger-carrying vehicles for the use of the superintendent and employees in connection with the general park work, $20,985.
Carlsbad Caverns National Park, New Mexico: For administration, protection, maintenance, and improvement, including not exceeding $800 for the purchase, maintenance, operation, and repair of motor-driven passenger-carrying vehicles for the use of the superintendent and employees in connection with general park work, $103,260.

Crater Lake National Park, Oregon: For administration, protection, maintenance, and improvement, including not exceeding $895 for the purchase, maintenance, operation, and repair of motor-driven passenger-carrying vehicles for the use of the superintendent and employees in connection with general park work, $88,870.

Glacier National Park, Montana: For administration, protection, maintenance, and improvement, including necessary repairs to the roads from Glacier Park Station through the Blackfeet Indian Reservation to the various points in the boundary line of the Glacier National Park and the international boundary, including not exceeding $1,450 for the purchase, maintenance, operation, and repair of motor-driven passenger-carrying vehicles for the use of the superintendent and employees in connection with general park work, $198,480.

Grand Canyon National Park, Arizona: For administration, protection, maintenance, and improvement, including not exceeding $1,000 for the purchase, maintenance, operation, and repair of motor-driven passenger-carrying vehicles for the use of the superintendent and employees in connection with general park work, $128,535.

Grand Teton National Park, Wyoming: For administration, protection, maintenance, and improvement, including not exceeding $500 for the purchase, maintenance, operation, and repair of motor-driven passenger-carrying vehicles for the use of the superintendent and employees in connection with general park work, and including the repair and maintenance of approximately two and seventy-seven one-hundredths miles of road leading from United States Highway 187 to the north entrance of Grand Teton National Park, $31,420.

Great Smoky Mountains National Park, North Carolina and Tennessee: For administration, protection, maintenance, and improvement, including not to exceed $1,150 for the purchase, maintenance, operation, and repair of motor-driven passenger-carrying vehicles for use in connection with general park work, $114,130.

Hawaii National Park: For administration, protection, maintenance, and improvement, including not exceeding $755 for the purchase, maintenance, operation, and repair of motor-driven passenger-carrying vehicles for the use of the superintendent and employees in connection with general park work, $64,070.

Hot Springs National Park, Arkansas: For administration, protection, maintenance, and improvement, including not exceeding $700 for the purchase, maintenance, operation, and repair of motor-driven passenger-carrying vehicles for the use of the superintendent and employees in connection with general park work, $75,150.

Isle Royale National Park, Michigan: For administration, protection, maintenance, and improvement, $28,520.

Kings Canyon National Park, California: For administration, protection, maintenance, and improvement, including not exceeding $650 for the purchase, maintenance, operation, and repair of motor-driven passenger-carrying vehicles, $87,555.

Lassen Volcanic National Park, California: For administration, protection, maintenance, and improvement, including not exceeding $700 for the purchase, maintenance, operation, and repair of motor-driven passenger-carrying vehicles for the use of the superintendent and employees in connection with general park work, and including not to exceed $1,000 for the maintenance of approach roads through the Lassen National Forest, $37,990.
Mammoth Cave National Park, Kentucky: For administration, protection, maintenance, and improvement, including not exceeding $780 for the purchase, maintenance, operation, and repair of motor-driven passenger-carrying vehicles for use in connection with general park work, $80,000.

Mesa Verde National Park, Colorado: For administration, protection, maintenance, and improvement, including not exceeding $750 for the purchase, maintenance, operation, and repair of motor-driven passenger-carrying vehicles for the use of the superintendent and employees in connection with general park work, $64,870.

Mount McKinley National Park, Alaska: For administration, protection, maintenance, and improvement, including not exceeding $800 for the purchase, maintenance, operation, and repair of motor-driven passenger-carrying vehicles for the use of the superintendent and employees in connection with general park work, $37,810.

Mount Rainier National Park, Washington: For administration, protection, maintenance, and improvement, including not exceeding $1,400 for the purchase, maintenance, operation, and repair of motor-driven passenger-carrying vehicles for the use of the superintendent and employees in connection with general park work, $146,275.

Olympic National Park, Washington: For administration, protection, maintenance, and improvement, including not exceeding $300 for the purchase, maintenance, operation, and repair of motor-driven passenger-carrying vehicles for the use of the superintendent and employees in connection with general park work, $62,290.

Platt National Park, Oklahoma: For administration, protection, maintenance, and improvement, including not exceeding $300 for the purchase, maintenance, operation, and repair of motor-driven passenger-carrying vehicles for the use of the superintendent and employees in connection with general park work, $20,225.

Rocky Mountain National Park, Colorado: For administration, protection, maintenance, and improvement, including not exceeding $800 for the purchase, maintenance, operation, and repair of motor-driven passenger-carrying vehicles for the use of the superintendent and employees in connection with general park work, $105,665.

Sequoia National Park, California: For administration, protection, maintenance, and improvement, including not exceeding $850 for the purchase, maintenance, operation, and repair of motor-driven passenger-carrying vehicles for the use of the superintendent and employees in connection with general park work, including maintenance and repair of the Generals Highway between the boundaries of Sequoia and the Grant Grove section of Kings Canyon National Park, $133,780.

Shenandoah National Park, Virginia: For administration, protection, maintenance, and improvement, including not exceeding $900 for the purchase, maintenance, operation, and repair of motor-driven passenger-carrying vehicles for the use of the superintendent and employees in connection with general park work, $101,405.

Wind Cave National Park, South Dakota: For administration, protection, maintenance, and improvement, including not exceeding $800 for the purchase, maintenance, operation, and repair of motor-driven passenger-carrying vehicles for the use of the superintendent and employees in connection with general park work, $23,600.

Yellowstone National Park, Wyoming: For administration, protection, maintenance, and improvement, including not exceeding $2,500 for the purchase, maintenance, operation, and repair of motor-driven passenger-carrying vehicles for the use of the superintendent and employees in connection with general park work, not exceeding $15,500 for maintenance of the roads in the national forests leading
out of the park from the east, northeast, southwest, and south boundaries, and including feed for buffalo and other animals and salaries of buffalo keepers, $449,530.

Yosemite National Park, California: For administration, protection, maintenance, and improvement, including not exceeding $1,800 for the purchase, maintenance, operation, and repair of motor-driven passenger-carrying vehicles for the use of the superintendent and employees in connection with general park work, not exceeding $2,000 for maintenance of the road in the Stanislaus National Forest connecting the Tioga Road with the Hetch Hetchy Road near Mather Station, and including necessary expenses of a comprehensive study of the problems relating to the use and enjoyment of the Yosemite National Park and the preservation of its natural features, $317,690.

Zion National Park, Utah: For administration, protection, maintenance, and improvement, including not exceeding $620 for the purchase, maintenance, operation, and repair of motor-driven passenger-carrying vehicles for the use of the superintendent and employees in connection with general park work, $44,090.

National monuments: For administration, protection, maintenance, improvement, and preservation of national monuments, including not exceeding $3,000 for the purchase, maintenance, operation, and repair of motor-driven passenger-carrying vehicles for the use of the custodians and employees in connection with general monument work, $334,625.

National historical parks and monuments: For administration, protection, maintenance, and improvement, including not exceeding $2,500 for the purchase, maintenance, operation, and repair of motor-driven passenger-carrying vehicles, $208,000: Provided, That the expenditure limitations for the Vanderbilt Mansion National Historic Site included in the Interior Department Appropriation Acts, 1941 and 1942, are hereby rescinded.

National military parks, battlefields, monuments, and cemeteries: For administration, protection, maintenance, and improvement, including not exceeding $7,500 for the purchase, maintenance, operation, and repair of motor-driven passenger-carrying vehicles, and including the maintenance and repair of the approach road to the Custer Battlefield National Cemetery and the road connecting the said cemetery with the Reno Monument site, Montana, and not exceeding $908 for right-of-way easements across privately owned railroad lands necessary for supplying water to the Statue of Liberty National Monument, $431,315.

Boulder Dam National Recreational Area, Arizona and Nevada: For administration, protection, improvement, and maintenance of the recreational activities of the Boulder Dam National Recreational Area and any lands that may be added thereto by Presidential or other authority, including not exceeding $800 for the purchase, maintenance, operation, and repair of motor-driven passenger-carrying vehicles, $91,375.

Emergency reconstruction and fighting forest fires: For reconstruction, replacement, and repair of roads, trails, bridges, buildings, and other physical improvements and of equipment in areas under the jurisdiction of the National Park Service that are damaged or destroyed by flood, fire, storm, or other unavoidable causes, and for fighting or emergency prevention of forest fires in national parks or other areas administered by the National Park Service, or fires that endanger such areas, including lands in process of condemnation for national park or monument purposes, $30,770, together with not to exceed $100,000 to be transferred upon the approval of the Secretary of the Interior from the various appropriations for national parks.
and national monuments herein contained, any such diversions of appropriations to be reported to Congress in the annual Budget: Provided, That the allotment of these funds to the various national parks or areas administered by the National Park Service as may be required for fire-fighting purposes shall be made by the Secretary of the Interior, and then only after the obligation for the expenditure has been incurred.

Forest protection and fire prevention: For the control and the prevention of spread of forest insects and tree diseases and for fire-prevention measures, including equipment, and personal services in the District of Columbia (not to exceed $26,750) and elsewhere, $131,055, to be immediately available.

The total of the foregoing amounts shall be available in one fund for the National Park Service: Provided, That 10 per centum of the foregoing amounts shall be available interchangeably and shall be reported to Congress in the annual Budget: Provided further, That no part of the foregoing appropriations for the National Park Service shall be available for the payment of the salaries or expenses of any employee of the National Park Service assigned to duties in connection with the Jefferson National Expansion Memorial in Saint Louis, Missouri.

Appropriations herein made for the national parks, national monuments, and other reservations under the jurisdiction of the National Park Service, shall be available for the giving of educational lectures therein; for the services of field employees in cooperation with such nonprofit scientific and historical societies engaged in educational work in the various parks and monuments as the Secretary, in his discretion, may designate; and for travel expenses of employees attending Government camps for training in forest-fire prevention and suppression and the Federal Bureau of Investigation National Police Academy, and attending Federal, State, or municipal schools for training in building fire prevention and suppression.

Appropriations herein made for the National Park Service shall be available for the installation and operation of telephones in Government-owned residences, apartments, or quarters occupied by employees of the National Park Service.

Photographic mat service: Not to exceed an aggregate of $8,000 from any funds available to the National Park Service during the fiscal year 1943 may be used for the preparation of mats for reproduction in magazines and newspapers of photographs of scenery in the national parks, in accordance with the Act of August 27, 1940.

Roads and trails, National Park Service: For the construction, reconstruction, and improvement of roads and trails, inclusive of necessary bridges, in the national parks, monuments, and other areas administered by the National Park Service, including the Boulder Dam National Recreational Area, and other areas authorized to be established as national parks and monuments, and national park and monument approach roads authorized by the Act of January 31, 1931 (16 U. S. C. 8a and 8b), as amended, including the roads from Glacier Park Station through the Blackfeet Indian Reservation to various points in the boundary line of the Glacier National Park and the international boundary, to be immediately available and to remain available until expended, $179,850: Provided, That not to exceed $55,000 of the amount herein appropriated may be expended for personal services in the District of Columbia: Provided further, That no part of this appropriation shall be available for road construction in the Kings Canyon National Park, California, except on the floor of the canyon of the south fork of the Kings River.

Blue Ridge, Natchez Trace, and George Washington Memorial Parkways: For continuing the construction and maintenance, under
the provisions of section 9 of the Act of September 5, 1940 (Public, No. 780), of the Blue Ridge, Natchez Trace, and George Washington Memorial Parkways, including not exceeding $2,400 for the purchase, maintenance, operation, and repair of motor-driven passenger-carrying vehicles, to be immediately available and remain available until expended, $269,235: Provided, That not to exceed $45,000 of the amount herein appropriated shall be available for personal services in the District of Columbia: Provided further, That $80,740 and any other sums received from other sources for said Natchez Trace Parkway shall be allotted and expended ratably between the States of Mississippi, Alabama, and Tennessee according to mileage of said parkway in each respective State and said allotments shall be used for no other purpose: Provided further, That the Secretary of the Interior shall make a detailed statement of expenditures from this appropriation to the Senate and House Committees on Appropriations at the beginning of the next regular session of Congress.

Physical improvements: For the construction, repair, or rehabilitation of buildings and utilities located in areas administered by the National Park Service, without compliance with the Act of August 24, 1912 (37 Stat. 460), as amended by the Act of July 1, 1918 (40 Stat. 677), and the Act of February 13, 1940 (54 Stat. 36), limiting the cost upon the construction of administration or other buildings in national parks, $52,260, to remain available until expended.

Historic sites and buildings: For carrying out the provisions of the Act entitled "An Act to provide for the preservation of historic American sites, buildings, objects, and antiquities of national significance, and for other purposes", approved August 21, 1935 (49 Stat. 666), including personal services in the District of Columbia, $23,240.

Investigation and purchase of water rights: For the investigation and establishment of water rights, including the purchase thereof or of lands or interests in lands or rights-of-way for use and protection of water rights necessary or beneficial in connection with the administration and public use of the national parks and monuments, and including not exceeding $500 for the purchase, maintenance, operation, and repair of motor-driven passenger-carrying vehicles, $9,400, and in addition thereto the unexpended balance for this purpose for the fiscal year 1942 is continued available during the fiscal year 1943.

Travel Bureau: For all expenses necessary in carrying out the provisions of the Act entitled "An Act to encourage travel in the United States and for other purposes", approved July 19, 1940 (54 Stat. 773-774), including personal services in the District of Columbia and elsewhere; traveling expenses, including expenses incident to participation by the Travel Bureau in international expositions and conferences dealing with travel; printing and binding; books, newspapers, and periodicals, $9,820.

Recreational demonstration areas: For administration, protection, operation, and maintenance of recreational demonstration areas, including not exceeding $7,250 for the purchase, operation, and repair of motor-driven passenger-carrying vehicles, and including not exceeding $5,000 for personal services in the District of Columbia, $198,700.

Recreational resources of Denison Dam and Reservoir project, Texas and Oklahoma: The unexpended balance of the appropriation under this head in the Interior Department Appropriation Act, 1942, is hereby made available for the same purposes and under the same conditions until June 30, 1943.

Salaries and expenses, National Capital parks: For administration, protection, maintenance, and improvement of the Mount Vernon Memorial Highway, Arlington Memorial Bridge, George Washington Memorial Parkway, monuments and memorials, Lee Mansion, BATTLE- ground National Cemetery, Chopawamsic Recreational Area, Federal

parks in the District of Columbia, and other Federal lands authorized by the Act of May 29, 1930 (46 Stat. 482), including the pay and allowances in accordance with the provisions of the Act of May 27, 1924, as amended, of the police force for the Mount Vernon Memorial Highway and the George Washington Memorial Parkway, and the purchase, operation, maintenance, repair, exchange, and storage of automobiles, and motorcycles, revolvers, ammunition, purchase, cleaning, and repair of uniforms for police, guards, and elevator conductors, and equipment, per diem employees at rates of pay approved by the Director not exceeding current rates for similar services in the District of Columbia, the hire of draft animals with or without drivers at local rates approved by the Director, stenographic reporting service, traveling expenses and carfare, and leather and rubber articles for the protection of public property and employees, $404,535.

FISH AND WILDLIFE SERVICE

For the employment of persons and means in the city of Washington and elsewhere, including the purchase of printed bags, tags, and labels, without regard to existing laws applicable to public printing, traveling and all other expenses necessary in conducting investigations and carrying out the work of the Service, including cooperation with Federal, State, county, or other agencies or with farm bureaus, organizations, or individuals, as follows:

SALARIES AND EXPENSES

General administrative expenses: For necessary expenses for general administrative purposes, including the salary of the Director, two assistant directors, and other personal services in the District of Columbia, $166,895.

Propagation of food fishes: For maintenance, repair, alteration, improvement, equipment, and operation of fish-cultural stations, including the erection of necessary buildings and other structures; general propagation of food fishes and their distribution; propagation and distribution of fresh-water mussels; purchase, collection, and transportation of specimens and other expenses (including not to exceed $5,320 for personal services), incidental to the maintenance and operation of aquarium; and all other necessary expenses, $910,715.

The unobligated balance of the appropriation remaining under the limitation of $155,000 to establish or commence the establishment of stations authorized by the Act approved May 21, 1930 (46 Stat. 371), contained in the Department of Commerce Appropriation Act, 1940, under the head "Propagation of food fishes", which was continued available during the fiscal year 1942, is continued available during the fiscal year 1943, and the unobligated balance of the appropriation remaining under the limitation of $120,000 for the establishment of stations in Arkansas and Mississippi, for the purchase of a fish-cultural station in Oklahoma, and for the further development of the stations at Lamar, Pennsylvania, and on Williams Creek, on the Fort Apache Indian Reservation in Arizona, contained in the Interior Department Appropriation Act, fiscal year 1941, under the head "Propagation of food fishes" is continued available during the fiscal year 1943.

Operation and maintenance of fish screens: For operation and maintenance, in cooperation with the Bureau of Reclamation and the Bureau of Indian Affairs, or either, of fish screens and ladders on Federal irrigation projects, and for the conduct of investigations and surveys, the preparation of designs, and for determining the requirements for fishways and other fish protective devices at dams constructed

Inquiry respecting food fishes: For inquiry into the cause of the decrease of food fishes in the waters of the United States; investigations and experiments in respect to the aquatic animals, plants, and waters in the interests of fish culture and the fishery industries; and maintenance, repair, improvement, equipment, and operation of biological stations, $467,080.

The appropriation of $2,500 contained in the Second Deficiency Appropriation Act, 1941, under the heading “Inquiry respecting food fishes” is hereby reappropriated for the fiscal year 1943 and shall be available for printing the report of the International Board of Inquiry for the Great Lakes Fisheries.

Fishery industries: For collection and compilation of statistics of the fisheries and the study of their methods and relations, and the methods of preservation and utilization of fishery products, and to enable the Secretary of the Interior to execute the functions imposed upon him by the Act entitled “An Act authorizing associations of producers of aquatic products”, approved June 25, 1934 (48 Stat. 1231), including preparation of reports, contract stenographic reporting services, and all other necessary expenses, $365,540, of which $25,000 shall be available immediately.

Fishery market news service: For collecting, publishing, and distributing, by telegraph, mail, or otherwise, information on the fishery industry, market supply and demand, commercial movement, location, disposition, and market prices of fishery products, with or without cooperation with any department or agency of the United States, or any State or Territory, or subdivision thereof, $85,690.

Alaska fisheries: For protecting the seal, sea otter, and other fisheries of Alaska, including the furnishing of food, fuel, clothing, and other necessities of life to the natives of the Pribilof Islands of Alaska; construction, improvement, repair, and alteration of buildings and roads, and subsistence of employees while on said islands; contract stenographic reporting service; and all other necessary expenses connected therewith, $486,180, of which $100,000 shall be available immediately.


Fur-resources investigations: For investigations, experiments, demonstrations, and cooperation in connection with the production and utilization of animals the pelts of which are used commercially for fur, including the erection of necessary buildings and other structures, $105,925.

Biological investigations: For biological investigations, including the relations, habits, geographic distribution, and migration of animals and plants, and the preparation of maps of the life zones, and including $35,000 for investigations of the relations of wild animal life to forests, under section 5 of the Act approved May 22, 1928 (16 U. S. C. 581d), and for investigations of the wildlife resources of the Territory of Alaska, including the erection of necessary buildings and other structures, $200,000.

Control of predatory animals and injurious rodents: For investigations, demonstrations, and cooperation in destroying animals injurious
to agriculture, horticulture, forestry, animal husbandry, and wild game, as authorized by the Act of March 2, 1931 (7 U. S. C. 426-426b); and in protecting stock and other domestic animals through the suppression of rabies and other diseases in predatory wild animals; and for construction, repairs, additions, and installations in and about the grounds and buildings of the game-management supply depot and laboratory at Pocatello, Idaho, including purchase, transportation, and handling of supplies and materials for distribution from said depot to other projects, in accordance with the provisions of the Act approved June 24, 1936 (16 U. S. C. 667), $748,550.

Protection of migratory birds: For all necessary expenses for enforcing the provisions of the Migratory Bird Treaty Act of July 3, 1918, as amended by the Act of June 20, 1926 (16 U. S. C. 703-711), to carry into effect the treaty with Great Britain for the protection of birds migrating between the United States and Canada (39 Stat., pt. 2, 1702), and the convention between the United States and the United Mexican States for the protection of migratory birds and game mammals; for cooperation with local authorities in the protection of migratory birds, and for necessary investigations connected therewith; for all necessary expenses for enforcing the Act of June 8, 1940 (54 Stat. 250), entitled "An Act for the protection of the bald eagle"; for the enforcement of sections 241, 242, 243, and 244 of the Act approved March 4, 1909, as amended (18 U. S. C. 391-394), and for the enforcement of section 1 of the Act approved May 25, 1900 (16 U. S. C. 701), including all necessary investigations in connection therewith, $342,590 of which not to exceed $10,000 may be expended in the discretion of the Secretary of the Interior for the purpose of securing information concerning violations of the laws for the enforcement of which this appropriation is made available.


Maintenance of mammal and bird reservations: For the maintenance of the Montana National Bison Range, the Upper Mississippi River Wildlife Refuge, the Bear River Migratory Bird Refuge, the Wichita Mountains Wildlife Refuge, and other reservations, and for the maintenance of game introduced into suitable localities on public lands, under supervision of the Fish and Wildlife Service, including construction of fencing, wardens' quarters, shelters for animals, landings, roads, trails, bridges, ditches, telephone lines, rockwork, bulkheads, and other improvements necessary for the economical administration and protection of the reservations; for the enforcement of section 84 of the Act approved March 4, 1909 (18 U. S. C. 145), entitled "An Act to codify, revise, and amend the penal laws of the United States", and Acts amendatory thereto, and section 10 of the Migratory Bird Conservation Act of February 18, 1929 (16 U. S. C. 715); for the purchase, capture, and transportation of game for national reservations; and for the maintenance of the herd of long-horned cattle on the Wichita Mountains Wildlife Refuge, $544,315.

Migratory bird conservation refuges: For carrying into effect the provisions of the Act entitled "An Act to more effectively meet the obligations of the United States under the migratory-bird treaty with Great Britain (39 Stat., pt. 2, 1702) by lessening the dangers threatening migratory game birds from drainage and other causes, by the acquisition of areas of land and of water to furnish in perpetuity reservations for the adequate protection of such birds; and authorizing appropriations for the establishment of such areas, their maintenance and

In all, salaries and expenses, $4,661,570.

MIGRATORY BIRD CONSERVATION FUND

For carrying into effect the provisions of section 4 of the Act entitled "An Act to supplement and support the Migratory Bird Conservation Act by providing funds for the acquisition of areas for use as migratory-bird sanctuaries, refuges, and breeding grounds, for developing and administering such areas, for the protection of certain migratory birds, for the enforcement of the Migratory Bird Treaty Act and regulations thereunder, and for other purposes", approved March 16, 1934, as amended by an Act entitled "An Act to amend the Migratory Bird Hunting Stamp Act of March 16, 1934, and certain other Acts relating to game and other wildlife, administered by the Department of Agriculture, and for other purposes", approved June 15, 1935 (16 U. S. C. 718-718h), an amount equal to the sum received during the fiscal year 1943 from the proceeds from the sale of stamps, to be warranted monthly; and in addition thereto an amount equal to the unobligated balance on June 30, 1942, of the total of the proceeds received from the sale of stamps prior to July 1, 1942.

FEDERAL AID IN WILDLIFE RESTORATION

For carrying out the provisions of the Act entitled "An Act to provide that the United States shall aid the States in wildlife restoration projects, and for other purposes", approved September 2, 1937 (16 U. S. C. 669-669j), $1,250,000: Provided, That expenditures hereunder shall not exceed the aggregate receipts covered into the Treasury under the provisions of said Act.

Total, Fish and Wildlife Service, $5,911,570, and in addition thereto funds made available under the Migratory Bird Conservation Fund, of which amounts not to exceed $921,505 may be expended for personal services in the District of Columbia, and not to exceed $65,300 shall be available for the purchase of motor-propelled passenger-carrying vehicles necessary in the conduct of field work outside the District of Columbia; Provided, That funds available for the work of the Fish and Wildlife Service shall be available for the maintenance, repair, and operation of motor-propelled passenger-carrying vehicles; the installation and operation of telephones in Government-owned residences, apartments, or quarters occupied by employees of the Fish and Wildlife Service; books, periodicals, and newspapers (not to exceed $100), rubber boots, oilskins, first-aid outfits, and rations for officers and crews of vessels; for the expenditure from appropriations available for the purchase of lands of not to exceed $1 for each option to purchase any particular tract or tracts of land; and for the employment, by contract or otherwise, of men with equipment, boats, work animals, animal-drawn and motor-propelled vehicles: Provided further, That not to exceed 10 per centum of the foregoing amounts for the miscellaneous expenses of the work of the Fish and Wildlife Service herein provided for shall be available interchangeably for expenditure on the objects included within the general expenses of said Service, but no more than 10 per centum shall be added to any one item or appropriation: Provided further, That the Fish and Wildlife Service may exchange motor-propelled and horse-drawn vehicles, tractors, road equipment, boats, aircraft, typewriters, computing or duplicating machines, or
parts, accessories, tires, or equipment thereof, in part payment for vehicles, tractors, road equipment, boats, aircraft, typewriters, computing or duplicating machines, or parts, accessories, tires, or equipment thereof: Provided further, That hereafter cooperative work conducted by the Fish and Wildlife Service shall be subject to the provisions of the Act of July 24, 1919 (5 U.S.C. 563-564): Provided, further, That hereafter commutation of rations (not to exceed $1 per man per day) may be paid to officers and crews of vessels of the Fish and Wildlife Service under regulations prescribed by the Secretary of the Interior, and money accruing from commutation of rations on board vessels may be paid on proper vouchers to the persons having charge of the mess of such vessels; and the Act of March 5, 1928 (5 U.S.C. 75a), shall not be construed to require deductions from the salaries of officers and crews of vessels of the Fish and Wildlife Service for quarters and rations furnished on vessels of said Service.

GOVERNMENT IN THE TERRITORIES

TERRITORY OF ALASKA

Salaries of the Governor and the secretary, $15,600. For incidental and contingent expenses of the offices of the Governor and the secretary of the Territory, clerk hire, not to exceed $12,380; janitor service for the Governor's office and the executive mansion, not to exceed $3,180; traveling expenses of the Governor while absent from the capital on official business and of the secretary of the Territory while traveling on official business under direction of the Governor; repair and preservation of Governor's house and furniture; care of grounds and purchase of necessary equipment; purchase, not to exceed $1,500, maintenance, operation, and repair of one motor-propelled passenger-carrying vehicle for the use of the Governor of Alaska; stationery, lights, water, and fuel; in all, $24,390, to be expended under the direction of the Governor.

Legislative expenses: For salaries of members, $21,600; mileage of members, $7,500; salaries of employees, $5,200; and other incidental expenses of the legislature, including printing and binding, $15,200; in all, $49,500, to be expended under the direction of the Governor of Alaska.

For the establishment and maintenance of public schools, Territory of Alaska, $50,000: Provided, That expenditures hereunder shall not exceed the aggregate receipts covered into the Treasury in accordance with section 4 of the Permanent Appropriation Repeal Act, 1934.

Insane of Alaska: For care and custody of persons legally adjudged insane in Alaska, including compensation and travel expenses of medical supervisor, transportation, burial, and other expenses, $208,930: Provided, That authority is granted to the Secretary of the Interior to pay from this appropriation to the Sanitarium Company, of Portland, Oregon, or to other contracting institution or institutions, not to exceed $648 per capita per annum for the care and maintenance of Alaskan insane patients during the fiscal year 1943: Provided further, That so much of this sum as may be required shall be available for all necessary expenses in ascertaining the residence of inmates and in returning those who are not legal residents of Alaska to their legal residence or to their friends, and the Secretary of the Interior shall, as soon as practicable, return to their places of residence or to their friends all inmates not residents of Alaska at the time they became insane, and the commitment papers for any person hereafter adjudged insane shall include a statement by the committing authority as to the legal residence of such person.
For the construction, repair, and maintenance of roads, tramways, ferries, bridges, and trails, Territory of Alaska, to be expended under the provisions of the Act approved June 30, 1932 (48 U. S. C. 321a-321c), $700,000, to be immediately available.

For the construction, repair, and maintenance of roads, tramways, bridges, and trails, Territory of Alaska, $152,000, to be available until expended: Provided, That expenditures hereunder shall not exceed the aggregate receipts covered into the Treasury in accordance with section 4 of the Permanent Appropriation Repeal Act, 1934.

Construction of Palmer-Richardson Road, Alaska (national defense): For completion of construction of a road and necessary bridges between Palmer and the Richardson Highway, Alaska, and all necessary expenses incident thereto, $299,900, to remain available until expended.

The Alaska Railroad: All amounts received by the Alaska Railroad during the fiscal year 1943 shall be available, and continue available until expended, for every expenditure requisite for and incident to the authorized work of the Alaska Railroad, including maintenance, operation, and improvements of railroads in Alaska; maintenance and operation of river steamers and other boats on the Yukon River and its tributaries in Alaska; operation and maintenance of ocean-going or coastwise vessels by ownership, charter, or arrangement with other branches of the Government service, for the purpose of providing additional facilities for the transportation of freight, passengers, or mail, when deemed necessary, for the benefit and development of industries and travel affecting territory tributary to the Alaska Railroad; maintenance and operation of lodges, camps, and transportation facilities for the accommodation of visitors to Mount McKinley National Park, including the purchase, exchange, maintenance, repair, and operation of motor-propelled passenger-carrying vehicles as authorized by the Act of March 29, 1940 (54 Stat. 80); stores for resale; payment of claims for losses and damages arising from operations, including claims of employees of the railroad for loss and damage resulting from wreck or accident on the railroad, not due to negligence of the claimant, limited to clothing and other necessary personal effects used in connection with his duties and not exceeding $100 in value; payment of amounts due connecting lines; payment of compensation and expenses as authorized by section 42 of the Injury Compensation Act approved September 7, 1916 (3 U. S. C. 798); to be reimbursed as therein provided: Provided, That not to exceed $6,000 of this fund shall be available for personal services in the District of Columbia during the fiscal year 1943, and no one other than the general manager of said railroad shall be paid an annual salary out of this fund of more than $7,500: Provided further, That not to exceed $12,500 of such fund shall be available for printing and binding.

TERRITORY OF HAWAII

Salaries of the Governor and of the secretary, $15,800.

For contingent expenses, to be expended by the Governor for stationery, postage, and incidentals, and for traveling expenses of the Governor while absent from the capital on official business, $1,950; private secretary to the Governor, $3,100; temporary clerk hire, $750; in all, $5,800.

Legislative expenses, Territory of Hawaii: For compensation and mileage of members of the Legislature of the Territory of Hawaii as provided by the Act of June 27, 1930, $46,800.

Contingent expenses.

Legislative expenses.
For salaries of the Governor and employees incident to the execution of the Acts of March 3, 1917 (48 U. S. C. 1391), and June 22, 1936 (48 U. S. C. 1405v), traveling expenses of officers and employees, necessary janitor service, care of Federal grounds, repair and preservation of Federal buildings and furniture, purchase of equipment, stationery, lights, water, and other necessary miscellaneous expenses, including not to exceed $5,000 for purchase, including exchange, maintenance, repair, and operation of motor-propelled passenger-carrying vehicles, and not to exceed $4,000 for personal services, household equipment and furnishings, fuel, ice, and electricity necessary in the operation of Government House at Saint Thomas and Government House at Saint Croix, $147,980.

For salaries and expenses of the agricultural experiment station and the vocational school in the Virgin Islands, including technical personnel, clerks, and other persons; scientific investigations of plants and plant industries, and diseases of animals; demonstrations in practical farming; official traveling expenses; fixtures, apparatus, and supplies; clearing and fencing of land; and other necessary expenses, including not to exceed $2,000 for purchase, including exchange, maintenance, repair, and operation of motor-propelled passenger-carrying vehicles, $37,640.

For defraying the deficit in the treasury of the municipal government of Saint Croix because of the excess of current expenses over current revenues for the fiscal year 1943, $114,800, to be paid to the said treasury in monthly installments.

To enable the Division of Territories and Island Possessions to continue collection and administration of monies due the United States on account of loans made under the joint resolutions approved December 21, 1928 (45 Stat. 1067), and January 22, 1930 (46 Stat. 57), and to make compositions and adjustments in any loan heretofore made, as authorized by Public Resolutions Numbered 59 (49 Stat. 926) and 60 (49 Stat. 928), Seventy-fourth Congress, approved August 27, 1935, not to exceed $19,950 of any unobligated balances of appropriations made by authority of those joint resolutions, including repayment of principal and payments of interest on such loans, is hereby made available for administrative expenses during the fiscal year 1943.

For administrative expenses of the Division of Territories and Island Possessions, in carrying out the provisions of Executive Orders Numbered 7368 and 7828, approved May 13, 1936, and March 3, 1938, respectively, relating to certain islands of the United States situate in the Pacific Ocean, including personal services outside the District of Columbia (such employment to be by contract, if deemed necessary, without regard to the provisions of section 3709 of the Revised Statutes), rent, traveling expenses, purchase of necessary books, documents, newspapers and periodicals, stationery, hire of automobiles, purchase of equipment, supplies and provisions, and all other necessary expenses, $26,675.

Hire of work animals, etc.
Sec. 3. Appropriations herein made shall be available for the purchase, maintenance, operation, and repair of vehicles generally known as quarter-ton or half-ton pick-up trucks and as station wagons, without such vehicles being considered as passenger-carrying vehicles and without the cost of purchase, maintenance, operation, and repair being included in the limitation in the various appropriation items for the purchase, maintenance, operation, and repair of motor-driven passenger-carrying vehicles.

Sec. 4. No part of any appropriation contained in this Act or authorized hereby to be expended shall be used to pay the compensation of any officer or employee of the Government of the United States or of any agency the majority of the stock of which is owned by the Government of the United States, whose post of duty is in continental United States unless such person is a citizen of the United States, or a person in the service of the United States on the date of the approval of this Act who being eligible for citizenship had theretofore filed a declaration of intention to become a citizen or who owes allegiance to the United States. This section shall not apply to citizens of the Commonwealth of the Philippines.

Sec. 5. Appropriations under the Department of the Interior available for travel, shall be available for expenses of the transfer of household goods and effects as provided by the Act of October 10, 1940 (5 U. S. C. 73c-1), and regulations promulgated thereunder.

Sec. 6. Appropriations herein made for the following bureaus and offices shall be available for expenses of attendance of officers and employees at meetings or conventions of members of societies or associations concerned with their work in not to exceed the amounts indicated: Office of the Secretary, $1,000; Grazing Service, $800; Petroleum Conservation Division, $300; Bituminous Coal Division, $500; General Land Office, $800; Bureau of Indian Affairs, $8,000; Bureau of Reclamation, $5,000; Geological Survey, $2,000; Bureau of Mines, $8,000; National Park Service, $8,000; Fish and Wildlife Service, $4,500; and Soil and Moisture Conservation Operations (all bureaus), $3,000.

Sec. 7. No part of any appropriation contained in this Act shall be used to pay the salary or wages of any person who advocates, or who is a member of an organization that advocates, the overthrow of the Government of the United States by force or violence: Provided, That for the purposes hereof an affidavit shall be considered prima facie evidence that the person making the affidavit does not advocate, and is not a member of an organization that advocates, the overthrow of the Government of the United States by force or violence: Provided further, That any person who advocates, or who is a member of an organization that advocates, the overthrow of the Government of the United States by force or violence and accepts employment the salary or wages for which are paid from any appropriation contained in this Act shall be guilty of a felony and, upon conviction, shall be fined not more than $1,000 or imprisoned for not more than one year, or both: Provided further, That the above penalty clause shall be in addition to, and not in substitution for, any other provision of existing law.

Sec. 8. No part of any money appropriated by this Act shall be used for the purchase or exchange of any motor-propelled passenger-carrying vehicle if such purchase or exchange interferes with the priorities or quotas for military and naval purposes as determined, respectively, by the Secretary of War and the Secretary of the Navy.

Sec. 9. This Act may be cited as the “Interior Department Appropriation Act, 1943”.

Approved, July 2, 1942.
AN ACT
To amend the Defense Highway Act of 1941.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That (a) section 6 of the Defense Highway Act of 1941, approved November 19, 1941 (Public Law Numbered 295, Seventy-seventh Congress), is hereby amended by striking out the figure "$150,000,000" and inserting in lieu thereof "$260,000,000, of which $10,000,000 shall be available for access roads to sources of raw materials". (b) The first sentence of section 6 of such Act is hereby amended by inserting, after the word "construction", a comma and the word "maintenance". (c) The first sentence of section 6 of such Act is hereby further amended by inserting before the period, at the end thereof, a colon and the following: "Provided, That such certification for access roads to sources of raw materials and industrial sites may be made by the Chairman of the War Production Board". (d) Section 6 of such Act is hereby further amended by inserting before the period, at the end thereof, a colon and the following: "Provided further, That during the continuance of such emergency the Commissioner of Public Roads is authorized to enter into contracts in amounts not exceeding the total of such authorization". Sec. 2. The term "strategic network of highways", as defined in the first section of such Act, shall include the principal highway traffic routes of military importance in Puerto Rico, approved by the War Department on December 8, 1941, and the principal highway traffic routes of military importance in the Territory of Hawaii, approved by the War Department on December 20, 1941. Approved, July 2, 1942.

AN ACT
Making appropriations for the Department of Labor, the Federal Security Agency, and related independent agencies, for the fiscal year ending June 30, 1943, and for other purposes.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the following sums are appropriated, out of any money in the Treasury not otherwise appropriated, for the Department of Labor, the Federal Security Agency, and related independent agencies, for the fiscal year ending June 30, 1943, namely:

TITLE I—DEPARTMENT OF LABOR
OFFICE OF THE SECRETARY
Salaries: Secretary of Labor, Assistant Secretary, Second Assistant Secretary, and other personal services in the District of Columbia, $852,825.
Salaries and expenses, Office of the Solicitor: For personal services in the District of Columbia and elsewhere, and for other necessary expenses in the field, including contract stenographic reporting services, $841,382.
Contingent expenses: For contingent and miscellaneous expenses of the offices and bureaus of the Department, for which appropriations for contingent and miscellaneous expenses are not specifically made, including the purchase of stationery, furniture, and repairs
to the same, carpets, matting, oilcloths, file cases, towels, ice, brooms, soap, sponges, laundry, not exceeding $1,000 for streetcar fares; purchase, exchange, maintenance, and repair of motorcycles and motortrucks; purchase (including exchange) at a cost not to exceed $1,500, of one motor-propelled passenger-carrying vehicle for the official use of the Secretary of Labor; maintenance, operation, and repair of four motor-propelled passenger-carrying vehicles, to be used only for official purposes; freight and express charges; commercial and labor-reporting services; postage to foreign countries, telegraph and telephone service, typewriters, adding machines, and other labor-saving devices; purchase and exchange of lawbooks, books of reference, newspapers, and periodicals, and, when authorized by the Secretary of Labor, dues for library membership in societies or associations which issue publications to members only or at a price to members lower than to subscribers who are not members, not exceeding $6,000; contract stenographic services; teletype service and tolls (not to exceed $1,100) and all other necessary miscellaneous expenses not included in the foregoing, $192,530.

Traveling expenses: For all traveling expenses under the Department of Labor, including reimbursement to employees of the Division of Public Contracts and the Wage and Hour Division, at not to exceed three cents per mile, for expenses of travel performed by them in privately owned automobiles within the limits of their official stations in the field, $1,091,250.

Printing and binding: For printing and binding for the Department of Labor, including all its bureaus, offices, institutions, and services located in Washington, District of Columbia, and elsewhere, $295,800.

Salaries and expenses, Division of Labor Standards: For salaries and other expenses, including purchase and distribution of reports, and of material for informational exhibits, in connection with the promotion of health, safety, employment stabilization, and amicable industrial relations for labor and industry, $146,585.

Salaries and expenses, Safety and Health Program (national defense): For all expenses necessary to enable the Secretary of Labor to conduct a program of safety and health among employees engaged in national-defense industries, including personal services in the District of Columbia and elsewhere, and other items otherwise properly chargeable to the appropriations under the Department of Labor for contingent expenses, traveling expenses, and printing and binding, $150,000.

The appropriation under this title for traveling expenses shall be available for expenses of attendance of cooperating officials and consultants at conferences concerned with the work of the Division of Labor Standards when called by the Division of Labor Standards with the written approval of the Secretary of Labor, and shall be available also in an amount not to exceed $2,000 for expenses of attendance at meetings related to the work of the Division of Labor Standards when incurred on the written authority of the Secretary of Labor.

Commissioners of conciliation: For expenses necessary to enable the Secretary of Labor to exercise the authority vested in him by section 8 of the Act creating the Department of Labor (5 U. S. C. 611), including newspapers, books of reference, and periodicals; and not to exceed $68,827 for personal services in the District of Columbia, $449,617.

Commissioners of conciliation (national defense): For all expenses necessary to enable the Secretary of Labor to perform conciliation services in situations growing out of employment in industries under
the national defense program, including personal services in the District of Columbia and elsewhere, and other items otherwise properly chargeable to the appropriations under the Department of Labor for contingent expenses, traveling expenses, and printing and binding, $875,635.

The appropriation in this title for traveling expenses shall be available in an amount not to exceed $2,000 for expenses of attendance at meetings, conferences, or conventions concerned with labor and industrial relations when incurred on the written authority of the Secretary of Labor.

Liaison with the International Labor Organization, salaries and expenses: For a United States Labor Commissioner and other personal services in the District of Columbia and elsewhere; and contingent and such other expenses in the United States as the Secretary of Labor may deem necessary, $3,500.

Division of Public Contracts, salaries and expenses: For personal services in the District of Columbia and elsewhere, in performing the duties imposed by the "Act to provide conditions for the purchase of supplies and the making of contracts by the United States, and for other purposes", approved June 30, 1936 (41 U. S. C. 38), and for other necessary expenses in the field, including contract stenographic reporting services, $268,500.

Division of Public Contracts, salaries and expenses (national defense): For all expenses necessary to enable the Secretary of Labor to perform the duties imposed by the "Act to provide conditions for the purchase of supplies and the making of contracts by the United States, and for other purposes", approved June 30, 1936 (41 U. S. C. 38), in connection with contracts involving production under the national defense program, including personal services in the District of Columbia and elsewhere, and items otherwise properly chargeable to the appropriations under the Department of Labor for contingent expenses, traveling expenses, and printing and binding, $155,000.

**BUREAU OF LABOR STATISTICS**

Salaries and expenses: For personal services including temporary statistical clerks, stenographers, and typists in the District of Columbia, and including also experts and temporary assistants for field service outside of the District of Columbia; purchase of periodicals, documents, envelopes, price quotations, and reports and materials for reports and bulletins of said Bureau, $1,099,803, of which amount not to exceed $870,000 may be expended for the salary of the Commissioner and other personal services in the District of Columbia.

The appropriation in this title for traveling expenses shall be available in an amount not to exceed $2,000, for expenses of attendance at meetings concerned with the work of the Bureau of Labor Statistics when incurred on the written authority of the Secretary of Labor.

Salaries and expenses (national defense): For all expenses necessary to enable the Secretary of Labor, through the Bureau of Labor Statistics, in relation to the national security and defense, to perform the functions authorized by the Act of June 13, 1888, and other Acts (29 U. S. C. 1); to continue occupational outlook surveys throughout the United States; and to conduct studies relative to problems connected with labor likely to arise upon the termination of the existing emergent conditions in connection with defense activities throughout the United States, in cooperation with the National Resources Planning Board; such expenses to include personal services in the District of Columbia and elsewhere, and other items otherwise properly chargeable to the appropriations under the Department of Labor for contingent expenses, traveling expenses, and printing and binding,
and not to exceed $15,000 for the temporary employment of experts without regard to the civil service and classification laws, $837,218.

CHILDREN'S BUREAU

Salaries and expenses: For expenses of investigating and reporting upon matters pertaining to the welfare of children and child life, and especially to investigate the questions of infant mortality; personal services, including experts and temporary assistants; purchase of reports and material for the publications of the Children's Bureau and for reprints from State, city, and private publications for distribution when said reprints can be procured more cheaply than they can be printed by the Government, and other necessary expenses, $331,310, of which amount not to exceed $284,581 may be expended for personal services in the District of Columbia.

Salaries and expenses, child labor provisions, Fair Labor Standards Act: For all authorized and necessary expenses of the Children's Bureau in performing the duties imposed upon it by the Fair Labor Standards Act of 1938, including personal services in the District of Columbia and elsewhere; supplies; services; equipment; newspapers, books of reference, and periodicals; and reimbursement to State and local agencies and their employees for services rendered, as authorized by section 11 of said Act, $251,660.

MATERNAL AND CHILD WELFARE

Salaries and expenses, maternal and child welfare: For all authorized and necessary administrative expenses of the Children's Bureau in performing the duties imposed upon it by title V of the Social Security Act, approved August 14, 1935, as amended, including personal services in the District of Columbia and elsewhere; supplies; services; equipment; newspapers, books of reference, and periodicals, $375,795.

GRANTS TO STATES FOR SERVICES FOR CRIPPLED CHILDREN

Grants to States for services for crippled children: For the purpose of enabling each State to extend and improve services for crippled children, as authorized in title V, part 2, of the Social Security Act, approved August 14, 1935 (42 U. S. C. 711) as amended, $3,870,000.

GRANTS TO STATES FOR CHILD-WELFARE SERVICES

Grants to States for child-welfare services: For grants to States for the purpose of enabling each State to extend and improve public-welfare services for the care of homeless or neglected children, or children in danger of becoming delinquent, as authorized in title V, part 3, of the Social Security Act, approved August 14, 1935 (42 U. S. C. 721) as amended, $1,310,000.
In the administration of title V of the Social Security Act, as amended, for the fiscal year 1943, payments to the States for any quarter of the fiscal year 1943 under parts 1, 2, and 3 may be made with respect to any State plan approved under such respective parts by the Chief of the Children's Bureau prior to or during such quarter, but no such payment shall be made with respect to any plan for any period prior to the quarter in which such plan is submitted to the Chief of the Children's Bureau for approval.

The appropriation in this title for traveling expenses shall be available, in an amount not to exceed $11,000, for expenses of attendance of cooperating officials and consultants at conferences concerned with the administration of work of the Children's Bureau under the Fair Labor Standards Act and under title V, parts 1, 2, and 3, of the Social Security Act, as amended, when called by the Children's Bureau with the written approval of the Secretary of Labor, and shall be available also, in an amount not to exceed $6,000, for expenses of attendance at meetings related to the work of the Children's Bureau when incurred on the written authority of the Secretary of Labor.

**WOMEN'S BUREAU**

Salaries and expenses: For carrying out the provisions of the Act entitled "An Act to establish in the Department of Labor a bureau to be known as the Women's Bureau", approved June 5, 1920 (29 U. S. C. 11-16), including personal services in the District of Columbia; purchase of material for reports and educational exhibits, $158,720.

The appropriation in this title for traveling expenses shall be available in an amount not to exceed $2,500 for expenses of attendance at meetings concerned with the work of the Women's Bureau when incurred on the written authority of the Secretary of Labor.

**WAGE AND HOUR DIVISION**

Salaries: For the Administrator, Deputy Administrator, and other personal services for the Wage and Hour Division necessary in performing the duties imposed upon it by the Fair Labor Standards Act of 1938, including reimbursement to State, Federal, and local agencies and their employees for services rendered, $4,447,000, of which amount not to exceed $846,200 (exclusive of pay of members of industry committees) may be expended for personal services in the District of Columbia.

Miscellaneous expenses (other than salaries): For all authorized and necessary expenses, other than salaries, of the Wage and Hour Division in performing the duties imposed upon it by the Fair Labor Standards Act of 1938, including stenographic reporting services, by contract or otherwise, purchase (not to exceed $1,500), maintenance, repair, and operation outside the District of Columbia, of motor-propelled passenger-carrying vehicles, lawbooks, books of reference, periodicals, manuscripts and special reports, newspapers, reimbursement to State, Federal, and local agencies and their employees for services rendered, and when authorized, for expenses of the transfer of household goods and effects as provided by the Act of October 10, 1940, and regulations promulgated thereunder, $281,000.

The Secretary of Labor may allot or transfer, with the approval of the Director of the Bureau of the Budget, funds from the foregoing appropriations for the Wage and Hour Division to any other bureau or office of the Department of Labor to enable such bureau or office to perform services for the Wage and Hour Division.
The appropriation in this title for traveling expenses shall be available in an amount not to exceed $4,750 for expenses of attendance at meetings concerned with the work of the Wage and Hour Division when incurred on the written authority of the Secretary of Labor. This title may be cited as the “Department of Labor Appropriation Act, 1943”.

TITLE II—FEDERAL SECURITY AGENCY

OFFICE OF THE ADMINISTRATOR

Salaries, Office of the Administrator, $149,230: Provided, That of the sum herein appropriated the Administrator may expend not to exceed $2,500 for temporary employment of persons, by contract or otherwise, for special services determined necessary by the Administrator, without regard to section 3709 of the Revised Statutes and the civil-service and classification laws.

Salaries and expenses (national defense): For salaries and expenses, including travel expenses, Office of the Administrator, in the supervision and administration of national defense activities, $140,000.

Salaries, Division of Personnel Supervision and Management, $122,570.

Salaries, Chief Clerk’s Division, $276,050.

Salaries, Office of the General Counsel, $548,000.

APPRENTICE TRAINING

Salaries and expenses, apprentice training program: For expenses necessary to enable the Federal Security Administrator to conduct a program of encouraging apprentice training, including personal services in the District of Columbia and elsewhere, $465,501.

Salaries and expenses, apprentice training program (national defense): For all expenses necessary to enable the Federal Security Administrator to conduct a program of encouraging apprentice training in national-defense industries, including personal services in the District of Columbia and elsewhere, and other items properly chargeable to the appropriations under the Federal Security Agency for miscellaneous expenses, traveling expenses, and printing and binding, $450,000.

TRAINING WITHIN INDUSTRY

Salaries and expenses, training within industry (national defense): For all expenses necessary to enable the Federal Security Administrator to carry out the training functions transferred from the Labor Division of the War Production Board by Executive Order Numbered 9139, dated April 18, 1942, including personal services in the District of Columbia and elsewhere; the temporary employment of persons by contract or otherwise without regard to section 3709 of the Revised Statutes and the civil service and classification laws; printing and binding; travel expenses, including expenses of attendance at meetings of organizations concerned with the purposes of this appropriation, and payment of actual transportation expenses and not to exceed $10 per diem in lieu of subsistence and other expenses of persons serving while away from their homes in an advisory or administrative capacity to the Administrator without other compensation from the United States or at the rate of $1 per annum, $1,145,000: Provided, That section 3709, Revised Statutes, shall not apply to any purchase hereunder when the aggregate amount involved in such case does not exceed the sum of $100.
MISCELLANEOUS AND CONTINGENT EXPENSES

Miscellaneous expenses, Office of Administrator: For miscellaneous expenses of the Office of the Administrator in the District of Columbia and elsewhere (except travel and printing and binding); transfer of household goods and effects, as provided by the Act of October 10, 1940, and regulations promulgated thereunder; purchase and exchange of lawbooks, other books of reference, and periodicals; library membership fees or dues in organizations which issue publications to members only or to members at a lower price than to others, payment for which may be made in advance; and purchase (including exchange), operation, maintenance, and repair of motor-propelled passenger-carrying vehicles, $80,000.

Attendance at meetings:
The appropriation in this title for traveling expenses shall be available for the Office of the Administrator in an amount not to exceed $1,500 for expenses of attendance at meetings or conventions concerned with the work of the Federal Security Agency, when specifically authorized by the Federal Security Administrator; and not to exceed $1,000 for payment of actual transportation expenses and not to exceed $10 per diem in lieu of subsistence of persons serving while away from their homes, without other compensation, in an advisory capacity to the Federal Security Agency.

Traveling expenses, Federal Security Agency: For traveling expenses (not appropriated for elsewhere) for the Federal Security Agency and all bureaus, boards, and constituent organizations thereof, including actual transportation expenses and not to exceed $10 per diem in lieu of subsistence and other expenses of persons serving, while away from their homes, without other compensation, in an advisory capacity to the Federal Security Agency; expenses, when specifically authorized by the Federal Security Administrator, of attendance at meetings concerned with the work of the Federal Security Agency; and reimbursement, at not to exceed 3 cents per mile, for travel performed by employees of the Federal Security Agency in privately owned automobiles and within the limits of their official stations, when engaged in the investigation of claims or the furnishing or securing of information concerning claims or wage records under title II of the Social Security Act, as amended (42 U. S. C. 401-409), $1,752,942.

Printing and binding, Federal Security Agency: For printing and binding (not appropriated for elsewhere) for the Federal Security Agency and all bureaus, boards, and constituent organizations thereof, $1,000,000.

In order that the Administrator may effectuate reorganization plans submitted and approved pursuant to the Reorganization Act of 1939, he may transfer to the foregoing appropriations under this title from funds available for administrative expenses of the constituent units of the Federal Security Agency such sums as represent a consolidation in the Office of the Administrator of any of the administrative functions of said constituent units: Provided, That no such transfer of funds shall be made unless the consolidation of administrative functions will result in a reduction of administrative salary and other expenses and such reduction is accompanied by savings in funds appropriated to the Federal Security Agency, which savings shall not be expended for any other purpose but shall be impounded and returned to the Treasury.

AMERICAN PRINTING HOUSE FOR THE BLIND

To enable the American Printing House for the Blind more adequately to provide books and apparatus for the education of the blind
in accordance with the provisions of the Act approved February 8, 1927 (20 U. S. C. 101), $115,000.

CIVILIAN CONSERVATION CORPS

For all necessary expenses to enable the Director of the Civilian Conservation Corps to provide for the liquidation of the Civilian Conservation Corps and the conservation and disposition of all of the property of whatever type (including camp buildings, accessories, equipment, and machinery of all types) in use by said Corps, including personal services in the District of Columbia and elsewhere; payment for accrued annual leave of employees separated from the Government service due to the discontinuance of Corps operations; and for such travel (including the return of enrollees to their homes) and other necessary expenses as may be incurred in connection with liquidation of said Civilian Conservation Corps from the unexpended balances of the appropriations made to the Civilian Conservation Corps in the “Federal Security Agency Appropriation Act, 1942”, not exceeding $8,000,000: Provided, That said liquidation shall be completed as quickly as possible but in any event not later than June 30, 1943.

Notwithstanding the provisions of the Act of December 23, 1941 (Public Law 371), the Director of the Civilian Conservation Corps is authorized, during the fiscal year 1943, to dispose of any camp buildings, no longer needed for Civilian Conservation Corps purposes, and housekeeping and camp maintenance equipment necessary in connection therewith, by transfer, with or without reimbursement, to other Federal agencies or, upon such terms as may be approved by the Administrator, Federal Security Agency, to any State, county, municipality, or nonprofit organization for the promotion of conservation, education, recreation, or health: Provided, That, in the case of buildings located on land owned by the United States, any such disposition shall be subject to the approval of the agency of the United States having jurisdiction of such lands: And provided further, That such buildings and equipment shall first be tendered to the War Department and Navy Department for use in prosecution of the war, or the Civil Aeronautics Administration, which Departments or agency shall have sixty days from the date of notification of availability of such buildings and equipment to accept such tender.

COLUMBIA INSTITUTION FOR THE DEAF

For support of the Columbia Institution for the Deaf, including salaries and incidental expenses, books and illustrative apparatus, and general repairs and improvements, $166,000.

FOOD AND DRUG ADMINISTRATION

For all necessary expenses for carrying out the investigations and work hereinafter named under the heading “Food and Drug Administration”, including chemicals, purchase, exchange and repair of apparatus, personal services in the District of Columbia and elsewhere; collecting, reporting, and illustrating the results of such investigations; contract stenographic reporting services; books of reference, and periodicals; exchange of scientific equipment; and transfer of household goods and effects as provided by the Act of October 10, 1940, and regulations promulgated thereunder, as follows:

General administrative expenses: For necessary expenses for general administrative purposes, including the salary of Commissioner of Food and Drugs and other personal services in the District of Columbia, $94,400.
Enforcement of the Federal Food, Drug, and Cosmetics Act: For enabling the Federal Security Administrator to carry into effect the provisions of the Act of June 25, 1938, entitled “An Act to prohibit the movement in interstate commerce of adulterated and misbranded food, drugs, devices, and cosmetics, and for other purposes”, as amended (21 U. S. C. 301-392); to cooperate with associations and scientific societies in the revision of the United States Pharmacopoeia and development of methods of analysis, and for investigating the character of the chemical and physical tests which are applied to American food products in foreign countries, and for inspecting the same before shipment when desired by the shippers or owners of these products intended for countries where chemical and physical tests are required before the said products are allowed to be sold therein, $2,241,230.

Enforcement of Tea Importation Act: For enabling the Federal Security Administrator to carry into effect the provisions of the Act approved March 2, 1897, and the Act approved June 27, 1940 (21 U. S. C. 41-50), entitled “An Act to Prevent the Importation of Impure and Unwholesome Tea”, as amended, including payment of compensation and expenses of the members of the Board appointed under section 2 of the Act and all of the necessary officers and employees, both in Washington and in the field, $29,840.


Enforcement of the Sea Food Inspectors Act: For personal services of sea-food inspectors designated to examine and inspect sea food and the production, packing, and labeling thereof upon the application of any packer of any sea food for shipment or sale within the jurisdiction of the Federal Food, Drug, and Cosmetic Act, in accordance with the provisions of the Act entitled “An Act to amend section 10A of the Federal Food and Drugs Act of June 30, 1906, as amended”, approved August 27, 1935 (21 U. S. C. 372a), $40,000.

The appropriation in this title for traveling expenses shall be available in an amount not exceeding $2,500 for travel outside the United States when authorized by the Federal Security Administrator in connection with the work of the Food and Drug Administration.

Total, salaries and expenses, Food and Drug Administration, $2,457,980, of which amount not to exceed $763,580 may be expended for personal services in the District of Columbia, and not to exceed $23,650 shall be available for the purchase and exchange of motor-propelled and horse-drawn passenger-carrying vehicles necessary in the conduct of field work outside the District of Columbia.
FREEDMEN’S HOSPITAL

For officers and employees and compensation for all other professional and other services that may be required and expressly approved by the Federal Security Administrator, $477,200.

Miscellaneous expenses: For subsistence; fuel and light, not exceeding $750 for expenses of attendance upon meetings of a technical nature, pertaining to hospital administration and medical advancement, when authorized by the Federal Security Administrator; clothing, to include white duck suits and white canvas shoes for the use of interns, and cotton or duck uniforms or aprons for cooks, maids, and attendants, and laundering thereof; rubber surgical gloves, bedding, forage, medicine, medical and surgical supplies, surgical instruments, electric lights, repairs, replacement of X-ray apparatus, and furniture; purchase, maintenance, and operation of passenger-carrying vehicles; not exceeding $1,500 for the purchase of books, periodicals, and newspapers; not to exceed $2,000 for the special instruction of pupil nurses; reimbursement to the appropriations of Howard University of actual cost of heat and light furnished, and other necessary expenses, $177,110: Provided, That there shall be transferred from this appropriation to the appropriation “Salaries and expenses, public buildings and grounds in the District of Columbia, Public Buildings Administration” for direct expenditure by the Federal Works Agency, $50,000 for repairs, alterations, improvement, and preservation of the buildings and grounds of Freedmen’s Hospital; and that $750 shall be transferred from this appropriation to the appropriation “Traveling expenses, Federal Security Agency” and that $2,500 shall be transferred to the appropriation “Miscellaneous and contingent expenses, Public Health Service”: Provided further, That 65 per centum of each of the foregoing appropriations for the Freedmen’s Hospital shall be chargeable to the District of Columbia and paid in like manner as other appropriations of the District of Columbia are paid, subject, however, to adjustments from time to time to be made during and at the end of the fiscal year so that the portion of each of these appropriations charged to the District of Columbia shall bear the same ratio to the total of each appropriation as the number of hospital days of service to persons who have resided in the District of Columbia for over one year on the day of admission bears to the total number of hospital days of service performed.

HOWARD UNIVERSITY

Salaries: For payment in full or in part of the salaries of the officers, professors, teachers, and other regular employees of the university, the balance to be paid from privately contributed funds, $581,000.

Expenses, Howard University: For equipment, supplies, apparatus, furniture, cases and shelving, stationery, ice, repairs to buildings and grounds, and for other necessary expenses of the university, $188,000.

NATIONAL YOUTH ADMINISTRATION

Par. 1. Youth work: To enable the National Youth Administration, which is hereby extended to and including June 30, 1943, under the supervision and direction of the Federal Security Agency, to provide employment and work training for unemployed young persons of the ages of 16 to 24, inclusive, on resident and nonresident workshop and other projects approved by the Chairman of the War Man-
power Commission as needed in the prosecution of the war in furnishing work experience and work training preparatory to employment in occupations in which there is a present or potential shortage of labor, $49,729,000. This appropriation shall be available for the payment of project supervisory employees; the procurement of project facilities by contract or otherwise and the maintenance of such facilities, including the purchase of materials, supplies and equipment; the purchase, operation, maintenance and repair of trucks and passenger-carrying automobiles; the payment of rentals; and travel and other expenses essential to the prosecution of the program authorized under this appropriation.

PAR. 2. To provide continuance of part-time employment for needy young persons in colleges and universities to enable such persons to continue their education, $5,000,000; to provide continuance of part-time employment for needy students in schools below the college level to enable such persons to continue their education, $3,000,000; in all, $8,000,000.

PAR. 3. Salaries and other administrative expenses: For personal services and necessary miscellaneous expenses in the District of Columbia and elsewhere for carrying out the general administration of the programs set forth in paragraph 1, including supplies and equipment; purchase and exchange of books of reference and periodicals; travel expenses, transfer of household goods and effects as provided by the Act of October 10, 1940, and regulations promulgated thereunder; purchase, operation, and maintenance of motor-propelled passenger-carrying vehicles and such other expenses as may be necessary for the accomplishment of the objectives set forth in paragraphs 1 and 2, $8,500,000, from which the National Youth Administration may transfer to the appropriation in paragraph 1 such amounts as will not be required for the purposes of this paragraph: Provided, That there may be transferred from this appropriation to appropriations of the Treasury Department such amounts as the Director of the Bureau of the Budget may determine to be proper, to reimburse such appropriations on account of expenditures therefrom in connection with the accomplishments of the purposes of the appropriations herein for the National Youth Administration.

PAR. 4. Printing and binding: For printing and binding for the National Youth Administration, $45,000.

PAR. 5. The Administrator of the National Youth Administration shall, subject to the approval of the Federal Security Administrator, fix the monthly earnings and hours of work for youth workers engaged on work projects financed in whole or in part from the appropriation in paragraph 1, but such determination shall not have the effect of establishing a national average labor cost per youth worker on such projects during the fiscal year 1943 substantially different from the national average labor cost per such worker on such projects prevailing at the close of the fiscal year 1942.

PAR. 6. Funds appropriated under paragraphs 1 and 2 shall be so apportioned and distributed over the period ending June 30, 1943, and shall be so administered during such period as to constitute the total amount that will be furnished during such period for the purposes set forth in paragraphs 1 and 2.

PAR. 7. The National Youth Administration is authorized to receive reimbursements from other Federal or non-Federal public agencies for the use of facilities and for the cost of materials, and contributions for the operation of projects from Federal or non-Federal agencies in the form of services, materials, or money; any money so received to be deposited with the Treasurer of the United States. Such contributions shall be expended or utilized as agreed upon
between the contributing agency and the National Youth Administration and such reimbursements shall be available for the purposes of this appropriation.

PAR. 8. The facilities and services of the United States Employment Service of the Social Security Board shall be utilized wherever possible in the selection and referral of youth for employment and work training on projects of the National Youth Administration.

PAR. 9. No alien shall be given employment or continued in employment on any work project prosecuted under the appropriation in paragraph 1 or paragraph 2 and no part of the money appropriated in paragraph 1 or paragraph 2 or paragraph 3 shall be available to pay any person who has not made or who does not make affidavit that he is a citizen of the United States, such affidavit to be considered prima facie evidence of such citizenship. This paragraph shall not apply to citizens of the Commonwealth of the Philippines.

PAR. 10. No person shall be employed or retained in employment in any administrative position, or in any supervisory position on any project, and no person shall receive assistance in the form of payments or otherwise from the United States for services rendered under the National Youth Administration, under the appropriation in paragraph 1 or paragraph 2 or paragraph 3 unless such person before engaging in such employment or receiving such assistance subscribes to the following oath:

"I, A.B, do solemnly swear (or affirm) that I will support and defend the Constitution of the United States against all enemies, foreign and domestic; that I will bear true faith and allegiance to the same; that I take this obligation freely, without any mental reservation or purpose of evasion; and that I will well and faithfully discharge the duties of the office (or employment) on which I am about to enter (or which I now occupy). So help me God."

PAR. 11. Compensated and uncompensated administrative and supervisory employees of the National Youth Administration, designated for the purpose by the National Youth Administrator, or his authorized representative, shall have the general powers of notaries public in the administration of oaths required by paragraphs 9 and 10, and the execution and acknowledgment of other legal instruments, and all forms of notarial acts determined by the National Youth Administrator to be necessary for the effective prosecution of the National Youth Administration programs. No fee shall be charged for oaths administered by such employees.

PAR. 12. No person who refuses prior to employment to agree that he will accept employment in industry related to national defense if and when offered in good faith shall be eligible for employment on any project of the National Youth Administration.

PAR. 13. No portion of the appropriation in paragraph 1 or paragraph 2 or paragraph 3 shall be used to pay any compensation to any person who advocates, or who is a member of an organization that advocates, the overthrow of the Government of the United States through force or violence.

PAR. 14. No portion of the appropriations in paragraph 1 or paragraph 2 or paragraph 3 shall be used to pay the compensation of any civil service employee, except persons so appointed who are already employed by another agency of the Government and are assigned or detailed to the National Youth Administration.

PAR. 15. In carrying out the purposes of this appropriation, the National Youth Administrator, or his authorized representatives, subject to the approval of the Federal Security Administrator, is authorized to accept and utilize voluntary and uncompensated services; to appoint and compensate officers and employees without regard to
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42 Stat. 1488.  
Post, p. 733.  
Utilization of Federal, State, and local employees.

Appointments to Federal positions in States.

Separations.

Proviso.

Disability or death compensation, etc.  

Provisos.

Exceptions.

Funds available.

Emergency hospitalization, etc.

Settlement of private damage claims.

civil-service laws or the Classification Act of 1923, as amended; and to utilize, with the consent of the head of the Federal agency by which they are employed, Federal officers and employees, and with the consent of the State or local government, State and local officers and employees at such compensation as shall be determined by the National Youth Administrator to be necessary without regard to other laws governing the employment and compensation of Federal employees.

Par. 16. Appointments in any State to Federal positions of an administrative or advisory capacity under the appropriation in paragraph 3 shall be made from among the bona fide citizens of that State so far as not inconsistent with efficient administration.

Par. 17. In making separations from the Federal service, or furloughs without pay to last as long as three months, of persons employed within the District of Columbia, under the provisions of paragraph 3, the appointing power shall give preference, as nearly as good administration will warrant, in retention to appointees from States that have not received their share of appointments according to population: Provided, however, That soldiers and sailors, and marines, the widows of such, or the wives of injured soldiers, sailors, and marines, who themselves are not qualified, but whose wives are qualified to hold a position in the Government service, shall be given preference in retention, in their several grades and classes, where their ratings are good or better.

Par. 18. The provisions of the Act of February 15, 1934 (48 Stat. 351), as amended, relating to disability or death compensation and benefits, shall apply to persons receiving compensation from the appropriation in paragraph 1 for services rendered as employees of the United States: Provided, That this section shall not apply in any case coming within the purview of the workmen's compensation law of any State, Territory, or possession, or in which the claimant has received or is entitled to receive similar benefits for injury or death: Provided further, That for carrying out the purposes of this paragraph there shall be made available to the United States Employees' Compensation Commission from the appropriation in such paragraph 1 the sum of $115,000, or so much thereof as such Commission, with the approval of the Bureau of the Budget, estimates and certifies to the Secretary of the Treasury will be necessary for such purposes.

Par. 19. The funds appropriated by paragraph 1 hereof shall be available for emergency hospitalization and medical care, by reimbursement to Government hospitals or by contract with other public or private hospitals, in cases of critical illness or injury, of youths, employed under paragraph 1 hereof, who are full-time residents of projects involving the maintenance of youths in camps or other resident work centers under the supervision of the National Youth Administration.

Par. 20. The National Youth Administrator, subject to the approval of the Federal Security Administrator, is authorized to consider, ascertain, adjust, determine, and pay from the appropriation in paragraph 1 any claim arising out of operations thereunder accruing after June 30, 1942, on account of damage to, or loss of, privately owned property caused by the negligence of any employee of the National Youth Administration, while acting within the scope of his employment. No claim shall be considered hereunder which is in excess of $500 or which is not presented in writing within one year from the date of accrual thereof. Acceptance by a claimant of the amount allowed on account of his claim shall be deemed to be in full settlement thereof, and the action upon such claim so accepted by the claimant shall be conclusive.
Par. 21. Any person who knowingly and with intent to defraud the United States makes any false statement in connection with any application for any project authorized in paragraph 1, or diverts, or attempts to divert, or assists in diverting, for the benefit of any person or persons not entitled thereto, any portion of the appropriation in paragraph 1, or any services or real or personal property acquired thereunder, or who knowingly, by means of any fraud, force, threat, intimidation, or boycott, or discrimination on account of race, religion, political affiliations, or membership in a labor organization, deprives, or attempts to deprive, or assists in depriving any person of any of the benefits to which he may be entitled under such appropriation, shall be deemed guilty of a felony and fined not more than $2,000 or imprisoned not more than two years, or both. The provisions of this paragraph shall be in addition to, and not in substitution for, any other provisions of existing law.

Par. 22. All training or educational programs other than work and training on the project location incidental to the supervision of a work program being conducted thereon for youth employed by the National Youth Administration on work projects shall be under the control and supervision of the State boards for vocational education of the several States and shall be paid for out of appropriations made to the Office of Education and expended by the States pursuant to plans submitted by State boards for vocational education and approved by the Commissioner of Education.

Par. 23. Section 3709 of the Revised Statutes shall not be construed to apply to any purchase with funds appropriated under this title when the aggregate amount involved in such purchase does not exceed the sum of $300.

Par. 24. Whenever the Chairman of the War Manpower Commission shall determine that the facilities of any shop project of the National Youth Administration can contribute more effectively to the prosecution of the war if operated by another department or agency of the Government, or by another public agency, he may direct the transfer of such facilities to such department or agency.

Par. 25. Property and facilities which are declared surplus to the needs of the program as provided in paragraph 1 may be transferred, upon such terms as may be approved by the Federal Security Administrator, but without cost to the United States for transportation or otherwise, to school districts, municipalities, counties, States, or other non-Federal public agencies, without regard to other Federal law or regulation: Provided, That such property and facilities shall first be tendered to other agencies of the United States for use in the war effort.

Par. 26. The paragraphs herein under the National Youth Administration may be cited as the "National Youth Administration Appropriation Act, 1943".

OFFICE OF EDUCATION

Salaries: For the Commissioner of Education and other personal services in the District of Columbia, $300,000.

General expenses: For general expenses of the Office of Education, including lawbooks, books of reference, and periodicals; streetcar fares; purchase, distribution, and exchange of educational documents, motion-picture films, and lantern slides; collection, exchange, and cataloging of educational apparatus and appliances, articles of school furniture and models of school buildings illustrative of foreign and domestic systems and methods of education, and repairing the same; and exchange as part payment for office equipment, $12,000.
Library service: For making surveys, studies, investigations, and reports regarding public, school, college, university, and other libraries; fostering coordination of public and school library service; coordinating library service on the national level with other forms of adult education; developing library participation in Federal projects; fostering Nation-wide coordination of research materials among the more scholarly libraries, inter-State library cooperation, and the development of public, school, and other library service throughout the country, and for the administrative expenses incident to performing these duties, including salaries of such assistants, experts, clerks, and other employees in the District of Columbia and elsewhere, as the Commissioner of Education may deem necessary, purchase of miscellaneous supplies, equipment, stationery, typewriters, and exchange thereof, postage on foreign mail, purchase of books of reference, lawbooks, and periodicals, and all other necessary expenses, $20,830.

Further endowment of colleges of agriculture and the mechanic arts: For carrying out the provisions of section 22 of the Act entitled "An Act to provide for research into basic laws and principles relating to agriculture and to provide for the further development of cooperative agricultural extension work and the more complete endowment and support of land-grant colleges", approved June 29, 1935 (49 Stat. 436), $2,480,000.

Loans to students in technical and professional fields (national defense): To assist students (in such numbers as the Chairman of the War Manpower Commission shall determine) participating in accelerated programs in degree-granting colleges and universities in engineering, physics, chemistry, medicine (including veterinary), dentistry, and pharmacy, whose technical or professional education can be completed within two years, as follows:

Loans: For loans to students whose technical or professional education can be completed within two years to enable them to pursue college courses, who attain and continue to maintain satisfactory standards of scholarship, who are in need of assistance, and who agree in writing to participate, until otherwise directed by said Chairman, in accelerated programs of study, in any of the fields authorized hereunder, and who agree in writing to engage, for the duration of the wars in which the United States is now engaged, in such employment or service as may be assigned by officers or agencies designated by said Chairman, such loans to be made by such colleges or universities or public or college-connected agencies from funds paid to them upon estimates submitted by them as to the amounts necessary therefor, $5,000,000; Provided, That in case it shall be found that any payment to any such college, university, or public or college-connected agency is in excess of the needs thereof for the purposes hereof, refund of such excess shall be made to the Treasurer of the United States and the amount thereof credited to this appropriation. Loans hereunder shall be made in amounts not exceeding tuition and fees plus $25 per month and not exceeding a total of $500 to any one student during any twelve-month period, said loans to be evidenced by notes executed by such students payable to the Treasurer of the United States at a rate of interest at 21/2 per centum per annum. Repayments of such loans shall be made through the colleges, universities, or other agencies negotiating the loans and covered into the Treasury as miscellaneous receipts; Provided, That indebtedness of students who, before completing their courses, are ordered into military service during the present wars under the Selective Training and Service Act of 1940, as amended, or who suffer total and permanent disability or death, shall be canceled. The foregoing loan program shall be administered in
accompany with regulations promulgated by the Commissioner of
Education with the approval of the Chairman of the War Manpower
Commission.

Salaries and expenses: For all necessary expenses of the Office of
Education in the administration of the foregoing program, including
personal services in the District of Columbia and elsewhere; purchase
and exchange of equipment; printing and binding; travel expenses,
including not to exceed $2,500 for actual transportation expenses and
not to exceed $10 per diem in lieu of subsistence and other expenses
of persons serving while away from their homes, without other com-
ensation from the United States, in an advisory capacity to the Com-
mis<er of Education, $100,000: Provided, That section 3709 of the
Revised Statutes shall not apply to any purchase from this appropri-
tation when the aggregate amount involved does not exceed $100.

VOCATIONAL EDUCATION

Salaries and expenses: For carrying out the provisions of section
7 of the Act entitled "An Act to provide for the promotion of voca-
tional education, and so forth", approved February 28, 1917, as
amended by the Act of October 6, 1917 (20 U. S. C. 15), and of
section 4 of the Act entitled "An Act to provide for the further
development of vocational education in the several States and Terri-
tories", approved June 8, 1936 (49 Stat. 1488), $366,140.

Further development of vocational education: For carrying out
the provisions of sections 1, 2, and 3 of the Act entitled "An Act
to provide for the further development of vocational education in
the several States and Territories", approved June 8, 1936 (49 Stat.
1488-1490), $13,800,000: Provided, That the apportionment to the
States shall be computed on the basis of not to exceed $14,483,000 for
the fiscal year 1943, as authorized by the Act approved June 8, 1936.

For extending to the Territory of Hawaii the benefits of the Act
entitled "An Act to provide for the promotion of vocational edu-
cation, and so forth", approved February 28, 1917 (20 U. S. C. 11-18),
in accordance with the provisions of the Act entitled "An Act to
extend the provisions of certain laws to the Territory of Hawaii",
approved March 10, 1924 (20 U. S. C. 29), $30,000.

For extending to Puerto Rico the benefits of the Act entitled "An
Act to provide for the promotion of vocational education, and so
forth", approved February 28, 1917 (20 U. S. C. 11-18), in accord-
ance with the provisions of the Act entitled "An Act to
extend the provisions of certain laws relating to vocational education and civilian
rehabilitation to Puerto Rico", approved March 3, 1931 (29 U. S. C.

Cooperative vocational rehabilitation of persons disabled in industry:
For carrying out the provisions of the Act entitled "An Act to
provide for the promotion of vocational rehabilitation of persons
disabled in industry or otherwise and their return to civil employ-
ment", approved June 2, 1920 (29 U. S. C. 35), as amended by the
Act of June 5, 1924 (29 U. S. C. 31) and the Acts of June 9, 1930,
and June 30, 1932 (29 U. S. C. 31-40), section 351 (a) of the Act
of August 14, 1935 (49 Stat. 620) and section 508 (a) of the Act
approved August 10, 1939 (53 Stat. 31), $2,800,000: Provided,
That the apportionment to the States shall be computed in accord-
ance with the Acts approved June 2, 1920, June 5, 1924, June 9, 1930,
June 30, 1932, August 14, 1935, and August 10, 1939, on the basis
of not to exceed $3,000,000 for the fiscal year 1943.

Salaries and expenses, vocational rehabilitation: For carrying out
the provisions of section 6 of the Act entitled "An Act to provide
Blind persons.


for the promotion of vocational rehabilitation of persons disabled in industry, and so forth", approved June 2, 1920 (29 U. S. C. 35), and the Acts of June 5, 1924 (29 U. S. C. 31), June 9, 1930, and June 30, 1932 (29 U. S. C. 31, 40), August 14, 1935 (49 Stat. 620), and August 10, 1939 (53 Stat. 1561), and for carrying out the provisions of the Act entitled "An Act to authorize the operation of stands in Federal buildings by blind persons, to enlarge the economic opportunities of the blind, and for other purposes", approved June 20, 1936 (49 Stat. 1559, 1560), §95,120.

Cooperative vocational rehabilitation of disabled residents of the District of Columbia: For personal services, printing and binding, travel and subsistence, and payment of expenses of training, placement, and other phases of rehabilitating disabled residents of the District of Columbia under the provisions of the Act entitled "An Act to provide for the vocational rehabilitation of disabled residents of the District of Columbia", approved February 23, 1929 (45 Stat. 1260), as amended by the Act approved April 17, 1937 (50 Stat. 69), $25,000.

Promotion of vocational rehabilitation of persons disabled in industry in Hawaii: For extending to the Territory of Hawaii the benefits of the Act entitled "An Act to provide for the promotion of vocational rehabilitation of persons disabled in industry", approved June 2, 1920, as amended (29 U. S. C. 31-44), in accordance with the provisions of the Act entitled "An Act to extend the provisions of certain laws to the Territory of Hawaii", approved March 10, 1924 (29 U. S. C. 45), $5,000.

The appropriation in this title for traveling expenses shall be available for actual transportation expenses, and not to exceed $10 per diem in lieu of subsistence and other expenses of persons serving, while away from their homes without other compensation from the United States, in an advisory capacity to the Commissioner of Education, in an amount not exceeding $10,000.

EDUCATION AND TRAINING, DEFENSE WORKERS (NATIONAL DEFENSE)

Payments to States, and so forth (national defense) : For payment to States, subdivisions thereof, or other public agencies operating public educational facilities, and, where hereinafter authorized, to vocational schools exempt from taxation under section 101 (6) of the Internal Revenue Code, colleges and universities, for the furtherance of the education and training of defense workers, through certification from time to time, in accordance with regulations promulgated by the United States Commissioner of Education (hereinafter referred to as the "Commissioner") under the supervision and direction of the Federal Security Administrator and approved by the President, by the Commissioner to the Secretary of the Treasury of the name of such agency or the name of such school, college, or university to whom payment is to be made, and the amount to be paid, such payment to be made prior to audit and settlement by the General Accounting Office as follows:

(1) For the cost of vocational courses of less than college grade provided by such agencies in vocational schools, including vocational schools exempt from taxation under section 101 (6) of the Internal Revenue Code, or by such vocational schools pursuant to plans submitted by them and approved by the Commissioner, which plans shall include courses supplementary to employment in occupations essential to the national defense, pre-employment and refresher courses for workers preparing for such occupations and selected from the public employment office registers, and for the cost of vocational courses
(either by classes or by individuals) of less than college grade in private vocational schools (regardless of tax liability) and in other private facilities where equipment for training is available, including not to exceed $5,000,000 for payment to such agencies for rental of additional space found necessary by the Commissioner for carrying out the approved plans, $94,000,000.

(2) For the cost of short courses of college grade provided by degree-granting colleges and universities pursuant to plans submitted by them and approved by the Commissioner, which plans shall be for courses designed to meet the shortage of engineers, chemists, physicists, and production supervisors in fields essential to the national defense, and such plans may provide for regional coordination of the defense training program of the participating colleges and universities, $30,000,000: Provided, That only colleges and universities which operate under charters which exempt their educational property from taxation and public degree-granting educational institutions shall be eligible to receive funds herefrom: Provided further, That not to exceed 20 per centum of the amount allotted to any school shall be allotted to it for expenditure for purchase and rental of additional equipment and leasing of additional space found by the Commissioner necessary to carry out its approved plan.

(3) For the cost of vocational courses of less than college grade and related instruction provided by such agencies for out-of-school rural persons, who have attained the age of seventeen and who, if unemployed, have filed a registration card with a public employment office, and for nonrural persons who otherwise meet the above requirements, and whose training is not feasible under subdivisions (1) and (2) hereof, such courses and instruction to be provided pursuant to plans submitted by such agencies and approved by the Commissioner, and for the cost of such vocational courses in the production of farm commodities and in the repair, operation, and construction of farm machinery and equipment (to be approved by the Chairman of the War Manpower Commission) as may be necessary to meet the needs of farmers in obtaining the production goals of those farm commodities designated from time to time in the farm defense program and promulgated by the Secretary of Agriculture, $15,000,000, of which not to exceed 20 per centum shall be available for payment to such agencies for purchase and rental of equipment and rental of space found necessary by the Commissioner for carrying out the approved plans.

Visual aids for war training (national defense): For all necessary expenses of the Office of Education in procuring and making available, for reproduction and use, visual aid instructional units, consisting of motion-picture films, lantern slides, slide films, and film loops, for training in occupations essential to the war effort (each such occupation and instructional unit to be approved by the Chairman of the War Manpower Commission), including personal services in the District of Columbia and elsewhere; travel expenses; printing and binding; and purchase and exchange of office and other equipment, $1,000,000, of which amount not to exceed $10,000 may be transferred to appropriations for salaries and miscellaneous expenses in the office of the Administrator.

Salaries and expenses (national defense): For all general administrative expenses necessary to enable the Office of Education to carry out the foregoing program of education and training of defense workers, including personal services in the District of Columbia and elsewhere, purchase and exchange of equipment, traveling expenses, printing and binding, and not to exceed $10,000 for the payment of actual transportation expenses and not to exceed $10 per diem in lieu
of subsistence and other expenses of persons serving, while away from their homes, without other compensation from the United States, in an advisory capacity to the Commissioner, $1,240,000: Provided, That section 3709 of the Revised Statutes shall not be construed to apply to any purchase from this appropriation when the aggregate amount involved does not exceed $100: Provided further, That the Commissioner shall transmit to Congress quarterly during the fiscal year ending June 30, 1943, a report of the defense training programs and training programs for youth employed by the National Youth Administration on work projects covering such educational programs which operate under his administration, as provided for in this Act, such reports to show the distribution of Federal funds and activities by States, types of programs, and numbers of persons trained.

In the selection of trainees under the provisions of paragraph 1, no maximum age limit for trainees shall be established.

No trainee under the appropriations provided for in the foregoing paragraphs 1, 2, and 3 shall be discriminated against because of sex, race, or color, and, where separate schools are required by law for separate population groups, to the extent needed for trainees of each such group, equitable provisions shall be made for facilities and training of like quality.

Selection of trainees under the foregoing programs of training shall be based upon the existing and anticipated need for defense workers in occupations essential to the national defense.

Not to exceed an aggregate of $4,000 of the amount appropriated in this title for traveling expenses may be used for expenses of attendance at meetings of educational associations and other organizations concerned with vocational education.

All appropriations for vocational education under the Office of Education in this Act shall be used exclusively for vocational education purposes.

The Commissioner may delegate to any officer in the Office of Education any of his powers or duties hereunder.

PUBLIC HEALTH SERVICE


Miscellaneous and contingent expenses: For miscellaneous and contingent expenses necessary for the work of the Public Health Service, including stationery supplies; exchange of motor trucks; operation, maintenance, and repair of passenger-carrying automobiles; exchange of typewriters and other labor-saving office equipment; contract stenographic reporting services; not to exceed $4,500 for the preparation of Public Health exhibits, including personal services and the cost of acquiring, transporting, and displaying exhibit materials; packing, crating, drayage, and transportation of personal effects of commissioned officers and other personnel on transfer from one official station to another in the public interest when authorized by the Surgeon General in the order directing such transfer; not to exceed $850 for law books, books of reference, and periodicals for the Office of the Surgeon General; streetcar fares; nominal compensation of collaborating epidemiologists and others; and allowances for living quarters (not exceeding $1,700 for any one person), including heat, fuel, and light, as authorized by the Act approved June 26, 1930 (5 U. S. C. 118a): $154,275.

The appropriation in this title for traveling expenses shall be available for preparation for shipment and transportation to their former homes of remains of officers who die in line of duty.
Commissioned officers, pay, and so forth: For pay, allowance, and commutation of quarters for not to exceed 568 regular active commissioned officers (including the Surgeon General, Assistant to the Surgeon General, and assistant surgeons general) and for pay of regular commissioned officers on waiting orders, $2,362,590: Provided, That the above limitation on the number of regular active commissioned officers may be exceeded by the number (not in excess of thirty) of regular active commissioned officers assigned to Federal penal and correctional institutions.

Pay of personnel and maintenance of hospitals: For medical examinations, including the amount necessary for the medical inspection of aliens, as required by section 16 of the Act of February 5, 1917 (8 U. S. C. 152), medical, surgical, and hospital services and supplies, including prosthetic and orthopedic supplies to be furnished under regulations approved by the Administrator of the Federal Security Agency for beneficiaries (other than patients of the Veterans' Administration) of the Public Health Service and persons detained in hospitals of the Public Health Service under the quarantine or immigration laws and regulations, including necessary personnel and reserve commissioned officers of the Public Health Service, personal services in the District of Columbia and elsewhere, including the furnishing and laundering of white duck coats, trousers, smocks, aprons, and caps to employees whose duties make necessary the wearing of same, maintenance, minor repairs, equipment, leases, fuel, lights, water, freight, transportation and travel, the maintenance, exchange, and operation of motortrucks and passenger motor vehicles for official use in field work (including the purchase of not to exceed eight motor-propelled passenger-carrying vehicles) and one for use in connection with the administrative work of the Public Health Service in the District of Columbia, purchase of ambulances, transportation, care, maintenance, and treatment of lepers, including transportation to their homes in the continental United States of recovered indigent leper patients, court costs, and other expenses incident to proceedings heretofore or hereafter taken for commitment of mentally incompetent persons to hospitals for the care and treatment of the insane, and reasonable burial expenses (not exceeding $100 for any patient dying in hospital), $7,993,950: Provided, That the Immigration and Naturalization Service shall permit the Public Health Service to use the hospitals at Ellis Island Immigration Station for the care of Public Health Service patients free of expense for physical upkeep, but with a charge of actual cost of fuel, light, water, telephone, and similar supplies and services, to be covered into the proper Immigration Service appropriations; and money collected by the Immigration Service on account of hospital expenses of persons detained in hospitals of the Public Health Service under the immigration laws and regulations shall be covered into the Treasury as miscellaneous receipts: Provided further, That no part of this sum shall be used for the quarantine service (except for persons detained in hospitals of the Public Health Service at points where no quarantine hospital facilities are available), the prevention of epidemics, or scientific work of the character provided for under the appropriations which follow.

Foreign quarantine service: For maintenance and ordinary expenses of United States quarantine stations and supplementary activities abroad, including personal services in the District of Columbia and elsewhere; the exchange, maintenance, repair, and operation of motortrucks and motor-propelled passenger-carrying vehicles for official use in field work, $1,224,250.

Prevention of epidemics: To enable the President, in case only of threatened or actual epidemic of infectious or contagious disease, to
aid State and local boards or otherwise in his discretion, in preventing and suppressing the spread of the same, and in such emergency in the execution of any quarantine laws which may be then in force, including the purchase and exchange (not to exceed two) and maintenance, repair, and operation of passenger-carrying automobiles, $198,780.

Interstate quarantine service: For cooperation with State and municipal health authorities in the prevention of the spread of contagious and infectious diseases in interstate traffic, including the maintenance, repair, and operation of passenger-carrying automobiles, $296,300.

Division of Venereal Diseases: For the maintenance and expenses of the Division of Venereal Diseases, established by sections 3 and 4, chapter XV, of the Act approved July 9, 1918 (42 U. S. C. 24, 25), and for the purpose of carrying out the provisions of the Act of May 24, 1938 (52 Stat. 440), including personal services in the District of Columbia and elsewhere; items otherwise properly chargeable to the appropriation for miscellaneous and contingent expenses for the Public Health Service; purchase of reports, documents, and other material for publication and of reprints from State, city, and private publications; purchase, including exchange (not to exceed two), maintenance, repair, and operation of passenger-carrying automobiles for official use in field work, $12,500,000, of which (1) not to exceed $142,212 may be transferred to the appropriation “Pay, and so forth, commissioned officers, Public Health Service”, and (2) not to exceed $130,000 may be transferred to the appropriation “Traveling expenses, Federal Security Agency”, for the traveling expenses of the personnel of the Division of Venereal Diseases, which shall be in addition to the sum contained in such appropriation for such Division.

Division of mental hygiene: For carrying out the provisions of section 4 of the Act of June 14, 1930 (21 U. S. C. 225); for maintenance and operation of the United States Public Health Service Hospital, Lexington, Kentucky, and the United States Public Health Service Hospital of Fort Worth, Texas, in accordance with the provisions of the Act of January 19, 1929 (21 U. S. C. 237), including personal services in the District of Columbia (not to exceed $24,896) and elsewhere; traveling expenses; firearms and ammunition; necessary supplies and equipment; reimbursement to the working capital fund for articles or services furnished by the industrial activities; subsistence and care of inmates; expenses incurred in pursuing and identifying escaped inmates, including rewards for their capture; expenses of interment or transporting remains of deceased inmates including the remains of persons voluntarily admitted; purchase and exchange of farm products and livestock; lawbooks, books of reference, newspapers, and periodicals; furnishing and laundering of uniforms and other distinctive wearing apparel necessary for employees in the performance of their official duties; transportation and subsistence allowance when necessary, within continental United States and under regulations approved by the Administrator of the Federal Security Agency, of persons voluntarily admitted and discharged as cured; tobacco for inmates; and maintenance, operation, and repair of motor-propelled passenger-carrying vehicles, $1,250,800, and the Surgeon General is authorized to utilize Government-owned automotive equipment in transporting to and from school, children of Public Health Service personnel on duty at the Public Health Service hospitals at Fort Worth, Texas, and Lexington, Kentucky, who have quarters for themselves and their families on the station reservations.

Grants to States for public-health work: For the purpose of assisting States, counties, health districts, and other political subdivisions
of the States in establishing and maintaining adequate public-health services, including the training of personnel for State and local health work, as authorized in sections 601 and 602, title VI, of the Social Security Act, approved August 14, 1935, as amended (49 Stat. 654), $11,000,000.

Disease and sanitation investigations: For carrying out the provisions of section 603 of the Social Security Act, approved August 14, 1935, and section 1 of the Act of August 14, 1912, including personnel and other services in the District of Columbia and elsewhere and items otherwise properly chargeable to the appropriation for miscellaneous and contingent expenses for the Public Health Service, the purchase (not to exceed four), exchange, maintenance, repair, and operation of passenger-carrying automobiles for official use in field work, and the purchase of reprints of scientific and technical articles published in periodicals and journals, $1,419,680, of which not to exceed $190,000 may be transferred to the appropriation "Pay, and so forth, commissioned officers, Public Health Service".

National Institute of Health: For necessary expenses, not appropriated for elsewhere, of the National Institute of Health, its branches and field offices, including maintenance of buildings; for regulating the propagation and sale of viruses, serums, toxins, and analogous products, including arsphenamines and other organic arsenic compounds therapeutically analogous thereto; and for the preparation of curative and diagnostic products; such expenses to include personal services at the seat of government; and the purchase, repair, and cleaning of uniforms for the guard force, $743,400.

National Cancer Institute: For carrying into effect the provisions of section 7 (b) of the National Cancer Institute Act, approved August 5, 1937, $534,870, including the purchase of reprints of scientific and technical articles published in periodicals and journals.

Emergency health and sanitation activities (national defense): For all expenses necessary to enable the Surgeon General of the Public Health Service to conduct independently or to assist State and local health authorities in health and sanitation activities (1) in areas adjoining military and naval reservations, (2) in areas where there are concentrations of military and naval forces, (3) in areas adjoining Government and private industrial plants engaged in defense work, and (4) in private industrial plants engaged in defense work, and to provide emergency health and sanitation services in Government industrial plants engaged in defense work and in areas adjoining United States military and naval reservations outside of the United States, and not to exceed $420,000 to enable the Surgeon General, without regard to section 3709 of the Revised Statutes, either independently or, subject to regulations promulgated by him, by grants to public and private hospitals, to procure and to establish reserves of liquid, frozen, or dry blood plasma or serum albumin for the treatment of casualties resulting from enemy action, such expenses to include personal services in the District of Columbia and elsewhere, purchase, exchange, maintenance, and operation of passenger-carrying automobiles, stationery, travel, printing and binding, and items otherwise properly chargeable to the appropriation for miscellaneous and contingent expenses of the Public Health Service, $8,984,000, of which not to exceed $33,686 may be transferred to the appropriation "Pay, and so forth, commissioned officers, Public Health Service".

Training for nurses (national defense): For the cost, including subsistence, but not including cash allowances to trainees, of refresher, student nurse, and postgraduate nursing courses, including courses in midwifery, provided by public agencies operating public educational facilities and by hospitals and nursing schools in accordance with
plans submitted by them and approved by the Surgeon General of the Public Health Service, at hospitals with recognized schools of nursing, and, where necessary, in the case of postgraduate courses at other institutions, for approved persons who have been licensed to practice as registered nurses under the laws of a State, Territory, or the District of Columbia, $3,500,000, payment thereof to be made through certification from time to time in accordance with regulations promulgated by the Surgeon General of the United States Public Health Service under the supervision and direction of the Federal Security Administrator and approved by the President, by said Surgeon General to the Secretary of the Treasury of the name of such agency, nursing school, or hospital to whom payment is to be made, and the amount to be paid, such payment to be made prior to audit and settlement by the General Accounting Office.

Salaries and expenses (national defense): For all general administrative expenses necessary to enable the Public Health Service to carry out the foregoing program of nursing courses, including personal services in the District of Columbia and elsewhere, purchase and exchange of equipment, traveling expenses, and printing and binding, $50,000.

SAINT ELIZABETHS HOSPITAL

Salaries and expenses: For support, clothing, and treatment in Saint Elizabeths Hospital for the Insane of insane persons from the Army, Navy, Marine Corps, and Coast Guard, insane inmates of the National Home for Disabled Volunteer Soldiers, persons charged with or convicted of crimes against the United States who are insane, all persons who have become insane since their entry into the military and naval services of the United States, insane civilians in the quartermaster service of the Army, insane persons transferred from the Canal Zone who have been admitted to the hospital and who are indigent, American citizens legally adjudged insane in the Dominion of Canada whose legal residence in one of the States, Territories, or the District of Columbia it has been impossible to establish, insane beneficiaries of the United States Employees' Compensation Commission, insane Indian beneficiaries of the Bureau of Indian Affairs, persons from the Virgin Islands admitted under provisions of the Act of July 18, 1940 (Public Law 752), and officers or employees of the Foreign Service in accordance with the Act of October 29, 1941 (Public Law 284), including not exceeding $27,000 for the purchase and exchange (not to exceed three), maintenance, repair, and operation of motor-propelled passenger-carrying vehicles, and including not to exceed $185,000 for repairs and improvements to buildings and grounds, and not to exceed $15,000 for furnishing and laundering of such wearing apparel as may be prescribed for employees in the performance of their official duties, $1,418,300, including cooperation with organizations or individuals in scientific research into the nature, causes, prevention, and treatment of mental illness, and including maintenance and operation of necessary facilities for feeding employees and others (at not less than cost), and the proceeds therefrom shall reimburse the appropriation for the institution; and not exceeding $1,500 of this sum may be expended in the removal of patients to their friends; not exceeding $1,500 for the purchase of such books, periodicals, and newspapers as may be required for the purposes of the hospital and for the medical library, and not exceeding $1,500 for the actual and necessary expenses incurred in the apprehension and return to the hospital of escaped patients: Provided, That so much of this sum as may be required shall be available for all necessary expenses in ascertaining the residence of inmates who are not
or who cease to be properly chargeable to Federal maintenance in the institution and in returning them to such places of residence: Provided further, That not exceeding $200 additional may be paid to two employees to provide mail facilities for patients in the hospital: Provided further, That no part of this appropriation shall be expended for the purchase of oleomargarine or butter substitutes except for cooking purposes: Provided further, That during the fiscal year 1943 the District of Columbia, or any branch of the Government requiring Saint Elizabeths Hospital to care for patients for which they are responsible, shall pay by check to the Superintendent upon his written request, either in advance or at the end of each month, all or part of the estimated or actual cost of such maintenance, as the case may be, and bills rendered by the Superintendent of Saint Elizabeths Hospital in accordance herewith shall not be subject to audit or certification in advance of payment; proper adjustments on the basis of the actual cost of the care of patients paid for in advance shall be made monthly or quarterly, as may be agreed upon between the Superintendent of Saint Elizabeths Hospital and the District of Columbia government, department, or establishments concerned. All sums paid to the Superintendent of Saint Elizabeths Hospital for the care of patients that he is authorized by law to receive shall be deposited to the credit on the books of the Treasury Department of the appropriation made for the care and maintenance of the patients at Saint Elizabeths Hospital for the year in which the support, clothing, and treatment is provided, and be subject to requisition upon the approval of the Superintendent of Saint Elizabeths Hospital.

SOCIAL SECURITY BOARD

Salaries, Offices of the Social Security Board: For personal services in the District of Columbia and elsewhere of the Social Security Board and its several offices and bureaus, not otherwise appropriated for herein, $3,477,860, including the salary of an executive director at the rate of $9,500 per year.

Salaries, Bureau of Old-Age and Survivors' Insurance: For personal services in the Bureau of Old-Age and Survivors' Insurance in the District of Columbia and elsewhere, $17,300,000.


Grants to States for old-age assistance: For grants to States for assistance to aged needy individuals, as authorized in title I of the Social Security Act, approved August 14, 1935, as amended, $329,000,000, of which sum such amount as may be necessary shall be available for grants under such title I for any period in the fiscal year 1942 subsequent to March 31, 1942: Provided, That payments to States for the fourth quarter of the fiscal year 1942 and for any quarter in the fiscal year 1943 under such title I may be made with respect to any State plan approved under such title I by the Social Security Board prior to or during such period, but no such payment shall be made with respect to any plan for any period prior to the quarter in which such plan was submitted to the Board for approval.

Grants to States for aid to dependent children: For grants to States for the purpose of enabling each State to furnish financial assistance to needy dependent children, as authorized in title IV of the Social Security Act, approved August 14, 1935, as amended, $78,000,000, of which sum such amount as may be necessary shall be available for grants under such title IV for any period in the fiscal year 1942 subsequent to March 31, 1942: Provided, That payments to States for the fourth quarter of the fiscal year 1942 and for any quarter in the fiscal year 1943 under such title IV may be...
made with respect to any State plan approved under such title IV by the Social Security Board prior to or during such period, but no such payment shall be made with respect to any plan for any period prior to the quarter in which such plan was submitted to the Board for approval.

Grants to States for aid to the blind: For grants to States for the purpose of enabling each State to furnish financial assistance to needy individuals who are blind, as authorized in title X of the Social Security Act, approved August 14, 1935, as amended, $8,710,000, of which sum such amount as may be necessary shall be available for grants under such title X for any period in the fiscal year 1942 subsequent to March 31, 1942: Provided, That payments to States for the fourth quarter of the fiscal year 1942 and for any quarter in the fiscal year 1943 under such title X may be made with respect to any State plan approved under such title X by the Social Security Board prior to or during such period, but no such payment shall be made with respect to any plan for any period prior to the quarter in which such plan was submitted to the Board for approval.

The appropriations herein made for "Grants to States for old-age assistance", "Grants to States for aid to dependent children", and "Grants to States for aid to the blind", shall be available interchangeably for transfer of appropriations, but no such transfer shall be made except upon approval of the Director of the Bureau of the Budget.


Selecting, testing, and placement of defense workers (national defense): For all necessary expenses of the Social Security Board incurred under the supervision and direction of the Federal Security Administrator in providing special assistance for the selection and testing for, and placement of workers in, occupations essential to the national defense, including personal services in the District of Columbia and elsewhere, equipment, printing and binding, travel expenses, including not to exceed $5,000 for payment, when specifically authorized by such Administrator, of actual transportation expenses and not to exceed $10 per diem in lieu of subsistence to persons serving while away from their homes, without other compensation from the United States, in an advisory capacity to the Social Security Board in connection with activities provided for by this appropriation and transfer of household goods and effects, as provided by the Act of October 10, 1940, and regulations promulgated thereunder, $2,467,670, of which not exceeding $88,000 may be transferred by the Administrator to his office for use in carrying out the purposes of this appropriation.

Grants to States for unemployment compensation administration: For grants to States for unemployment compensation administration, as authorized in title III of the Social Security Act, approved August 14, 1935, as amended, including rentals in the District of Columbia and elsewhere, $79,650,000: Provided, That the Social Security Board is hereby authorized to certify to the Secretary of the Treasury for payment to the Postmaster General for postage, out of the amount herein appropriated, such amounts as may be necessary and at such intervals as shall be determined by the Board, under a procedure to be prescribed and agreed upon by and between the Board and the Postmaster General, for the transmission of official mail matter here-tofore transmitted free pursuant to the provisions of section 13 of the Act entitled "An Act to provide for the establishment of a national
employment system and for cooperation with the States in the pro-
motion of such system, and for other purposes", approved June 6,
1933 (29 U. S. C. 491), and for the transmission of official mail
matter in connection with the unemployment compensation adminis-
tration of States receiving grants out of the funds herein appropri-
ated; the Postmaster General is hereby authorized and directed to
extend to the States receiving such grants the privilege of transmis-
sion without prepayment of postage of official mail of the class upon
which the Board is hereinafter authorized to certify amounts for
payment of postage: Provided further, That such portion of this
appropriation as may be necessary shall be available to the Social
Security Board for all necessary expenses incurred by the Board in
connection with the operation of employment office facilities and
services essential to expediting the national defense program, includ-
ing rentals and personal services in the District of Columbia and
elsewhere; payment of salaries to employees while taking annual and
sick leave based upon unused leave, accrued under State regula-
tions, found by the Social Security Board to conform with the
requirements of title III of the Social Security Act, as amended, and
on the basis of State employment which had been financed in whole or
in part from grants under title III of said Act, which payments shall
not exceed amounts payable for such purposes under Federal laws
and regulations with respect to the maximum accumulation of such
leave; printing and binding; transfer of household goods and effects
as provided by the Act of October 10, 1940; travel expenses, includ-
ing reimbursement, at not to exceed 3 cents per mile, for travel per-
formed by employees in privately owned automobiles within the limits
of their official stations: Provided further, That the Federal Security
Administrator may delegate to such officers or employees as he may
designate for the purpose all authority in connection with the transfer
of personnel and household goods and effects from one official station
to another: Provided further, That pending the return to State con-
trol after the war emergency of the Employment Service facilities,
property, and personnel loaned by the States to the United States
Employment Service, no portion of the sum herein appropriated shall
be expended by any Federal agency for any salary, to any individual
engaged in employment service duties in any position within any local
or field or State office, which substantially exceeds the salary which
would apply to such position and individual if the relevant State
merit system applied and if State operation of such office had con-
tinued without interruption: Provided further, That no portion of
the sum herein appropriated shall be expended by any Federal
agency for the salary of any person who is engaged for more than
half of the time, as determined by the State director of unemploy-
ment compensation, in the administration of the State unemployment
compensation act, including claims taking but excluding registra-
tion for work.

Miscellaneous expenses, Social Security Board: For all expenses,
not otherwise appropriated for, necessary to enable the Social Secu-
Rity Board to carry into effect the provisions of the Social Security
Act as amended (42 U. S. C. 301-1305), including public instruction
and information, and to procure and use information relating to the
death of individuals entitled to benefits, receiving benefits, or upon
whose death some other individual may become entitled to benefits,
under title II of said Act, from proper State and local officials,
including officials of the District of Columbia, Alaska, and Hawaii
or individuals designated by such State and local officials, and as
authorized by the Administrator for personal services on a piece-work
basis or otherwise in connection with the procurement of such infor-
employment without regard to section 3709 of the Revised Statutes and the provisions of other laws applicable to the employment and compensation of officers and employees of the United States, which expenses shall include reproducing and photographic equipment; periodicals; purchase and exchange of lawbooks and books of reference; library membership fees or dues in organizations which issue publications to members only or to members at a lower price than to others, payments for which may be made in advance; alterations and repairs; purchase and exchange (not exceeding three), operation, maintenance, and repair of passenger-carrying automobiles; and transfer of household goods and effects, as provided by the Act of October 10, 1940, and regulations promulgated thereunder (including employees transferred from duty at Baltimore, Maryland, to duty at Washington, District of Columbia, $3,053,500.

If during the fiscal years 1942 or 1943 functions are transferred by the Federal Security Administrator from or between any of the said offices or bureaus, the Administrator may transfer from or between the appropriations herein made for salaries for the Social Security Board the amounts necessary for personal services in connection with the functions so transferred.

Not to exceed 5 per centum of any of the foregoing appropriations for salaries for the Social Security Board may, subject to the approval of the Director of the Bureau of the Budget, be transferred by the Administrator to any other of such appropriations, but no appropriation may be increased more than 5 per centum thereby.

The appropriation in this title for traveling expenses shall be available in an amount not to exceed $10,000 for expenses of attendance at meetings or conventions concerned with the work of the Social Security Board, when specifically authorized by the Federal Security Administrator; and not to exceed $10,000 for payment of actual transportation expenses and not to exceed $10 per diem in lieu of subsistence to persons serving while away from their homes, without other compensation, in an advisory capacity to the Social Security Board.

This title may be cited as the "Federal Security Agency Appropriation Act, 1943."
as provided by the Act of October 10, 1940 (54 Stat. 1105), fiscal year 1943, $100,000, together with the unexpended balance of appropriation for this purpose for the fiscal year 1942: Provided, That section 3709, Revised Statutes, shall not apply to any purchase or service outside continental United States when the unit aggregate amount involved does not exceed $500.

Printing and binding: For all printing and binding for the Employees' Compensation Commission, $11,500.

Employees' compensation fund: For the payment of compensation provided by "An Act to provide compensation for employees of the United States suffering injuries while in the performance of their duties, and for other purposes", approved September 7, 1916 (5 U. S. C. 785), including medical examinations, traveling and other expenses, and loss of wages payable to employees under sections 21 and 22; all services, appliances, and supplies provided by section 9 as amended, including payments to Army, Navy, and Veterans' Administration hospitals; the transportation and burial expenses provided by sections 9 and 11; and advancement of costs for the enforcement of recoveries provided in sections 26 and 27 where necessary, accruing during the fiscal year 1943 or in prior fiscal years, $6,250,000.

EMPLOYEES' COMPENSATION FUND, CIVIL WORKS

For administrative expenses (not to exceed $6,500) and payment of compensation in connection with the administration of the benefits for employees of the Civil Works Administration in accordance with the provisions of the Act entitled "An Act making an additional appropriation to carry out the purposes of the Federal Emergency Relief Act of 1933, for continuation of the Civil Works program, and for other purposes", approved February 15, 1934 (48 Stat. 352), and in connection with the administration of the benefits authorized by title V of the Act entitled "An Act to liberalize the provisions of Public Law Numbered 484, Seventy-third Congress, to effect uniform provisions in laws administered by the Veterans' Administration, to extend the Employees' Compensation Act with limitations to certain World War veterans and other persons, and for other purposes" approved June 29, 1936 (49 Stat. 2035), $137,000 of the special fund set up on the books of the Treasury pursuant to the provisions of said Act of February 15, 1934, shall be available for expenditure during the fiscal year 1943.

EMPLOYEES' COMPENSATION FUND, EMERGENCY CONSERVATION WORK

For administrative expenses (not to exceed $38,140) and payment of compensation, including payments to Federal agencies for medical and hospital services, in connection with the administration of the benefits for enrollees of the Civilian Conservation Corps in accordance with the provisions of the Act entitled "Emergency Appropriation Act, fiscal year 1934", approved June 19, 1934 (48 Stat. 1057), $335,000 of the special fund set up on the books of the Treasury pursuant to the provisions of said Act of February 15, 1934, shall be available for expenditure during the fiscal year 1943.

For administrative expenses (not to exceed $545,000), of which not to exceed $75,000 may be added to the appropriation in this Act for the salaries and expenses of the Employees' Compensation Commission; and for payment of compensation benefits in the United States, its Territories and possessions, and elsewhere, in accordance with the several Emergency Relief Appropriation Acts, and with the National Youth Administration Appropriation Acts for the fiscal
years 1941 and 1942, including payments to Federal agencies for medical and hospital services in connection therewith, $2,500,000, together with the unexpended balance of the appropriation Employees’ Compensation Fund, Emergency Relief, contained in the Emergency Relief Appropriation Act, fiscal year 1942, and including advancement of costs for the enforcement of recoveries, as provided in sections 26 and 27 of the Act of September 7, 1916, as made applicable to relief employment.

This title may be cited as the “Employees’ Compensation Commission Appropriation Act, 1943”.

TITLE IV—NATIONAL LABOR RELATIONS BOARD

Salaries: For three Board members of the National Labor Relations Board and other personal services of the Board in the District of Columbia and elsewhere necessary in performing the duties imposed by law or in pursuance of law, $2,128,130.

Miscellaneous expenses (other than salaries): For all authorized and necessary expenditures, other than salaries, of the National Labor Relations Board in performing duties imposed by law or in pursuance of law, including repairs and alterations; transfer of household goods and effects, as provided by the Act of October 10, 1940 (44 Stat. 1105), and regulations promulgated thereunder; communication services; contract stenographic reporting services; lawbooks; books of reference; periodicals; and operation, maintenance, and repair of one automobile, $545,000.

Printing and binding: For all printing and binding for the National Labor Relations Board in Washington and elsewhere, $284,500.

Salaries and expenses (national defense): For all expenses necessary to enable the National Labor Relations Board to perform the duties imposed upon it by law or in pursuance of law in connection with disputes involving labor in industries under the national defense program, including personal services in the District of Columbia and elsewhere, transfer of household goods and effects, as provided by the Act of October 10, 1940, and regulations promulgated thereunder, and other items otherwise properly chargeable to appropriations of the National Labor Relations Board for miscellaneous expenses and printing and binding, $692,840.

This title may be cited as the “National Labor Relations Board Appropriation Act, 1943”.

TITLE V—NATIONAL MEDIATION BOARD

For three members of the Board, and for other authorized expenditures of the National Mediation Board in performing the duties imposed by law, including contract stenographic reporting services; supplies and equipment; not to exceed $200 for books of reference, and periodicals, $170,855, of which amount not to exceed $129,650 may be expended for personal services in the District of Columbia.

Arbitration and emergency boards: To enable the National Mediation Board to pay necessary expenses of arbitration boards, and emergency boards appointed by the President pursuant to section 10 of the Railway Labor Act approved May 20, 1926 (45 U. S. C. 160), including compensation of members and employees of such boards, together with their necessary traveling expenses and expenses actually incurred for subsistence while so employed, and printing of awards, together with proceedings and testimony relating thereto,
as authorized by the Railway Labor Act, including also contract
stenographic reporting service, and rent of quarters when suitable
quarters cannot be supplied in any Federal building, the unexpended
balance of previous appropriations for these purposes shall be
available.

Printing and binding: For all printing and binding for the
National Mediation Board, $2,500.

NATIONAL RAILROAD ADJUSTMENT BOARD

Salaries and expenses: For authorized expenditures of the National
Railroad Adjustment Board, in performing the duties imposed by
law, including contract stenographic reporting services and supplies
and equipment, $222,560, of which $62,500 shall be available only for
compensation not in excess of $50 per day and expenses of referees,
and not more than $117,820 for other personal services.

Printing and binding: For all printing and binding for the
National Railroad Adjustment Board, $17,000.

This title may be cited as the “National Mediation Board Appropria-
tion Act, 1943”.

TITLE VI—RAILROAD RETIREMENT BOARD

Salaries: For three members of the Railroad Retirement Board
and other personal services of the Board in the District of Columbia
and elsewhere necessary in performing the duties imposed by law or
in pursuance of law, $2,378,000.

Miscellaneous expenses (other than salaries): For all necessary
expenditures, other than salaries and printing and binding, of the
Railroad Retirement Board in performing the duties imposed by law
or in pursuance of law, including rent in the District of Columbia
and elsewhere; traveling expenses, including not to exceed $1,000 for
expenses of attendance at meetings concerned with the work of the
Board when specifically authorized by the Board; not to exceed $2,500
for payment of actual transportation expenses, and per diem (not to
exceed $10) in lieu of subsistence and other expenses, of persons serv-
ing while away from their homes without other compensation in an
advisory capacity to the Railroad Retirement Board; expenses of the
transfer of household goods and effects, as provided by the Act of
October 10, 1940, and regulations promulgated thereunder, to the
extent that such expenses are determined by the Board to have been
incurred in the administration of the Railroad Retirement Act;
repairs and alterations; contract stenographic reporting services;
other fees and compensation; purchase and exchange of office appli-
cances and labor-saving devices; supplies and equipment (including
photographic equipment); not to exceed $5,000 for lawbooks, books
of reference, periodicals, and for payment in advance when authorized
by the Board for library membership in organizations which issue
publications to members only or to members at a price lower than to
the general public; purchase (including exchange) of one motor-
propelled passenger-carrying vehicle; operation, maintenance, and
repair of motor-propelled passenger-carrying vehicles; and expenses
incident to moving the office of the Board from one building to
another; $625,000.

Printing and binding: For printing and binding for the Railroad
Retirement Board, $38,000.

Railroad retirement account: For an amount sufficient as an annual
premium for the payments required under the Railroad Retirement

54 Stat. 1105.
49 Stat. 967; 50 Stat.
307.
45 U. S. C. §§ 215-
228r.
Art. p. 204.
Act, approved August 29, 1935, and the Railroad Retirement Act, approved June 24, 1937, and authorized to be appropriated to the railroad retirement account established under section 15(a) of the latter Act, $214,801,000, of which $23,442,000 shall be immediately available: Provided, That such total amount shall be available until expended for making payments required under said retirement Acts, and the amount not required for current payments shall be invested by the Secretary of the Treasury in accordance with the provisions of said Railroad Retirement Act of June 24, 1937.

This title may be cited as the “Railroad Retirement Board Appropriation Act, 1943”.

**TITLE VII—GENERAL PROVISIONS**

SEC. 701. No part of any appropriation contained in this Act shall be paid to any person for the filling of any position for which he or she has been nominated after the Senate has voted not to approve of the nomination of said person.

SEC. 702. No part of any appropriation contained in this Act or authorized hereby to be expended shall be used to pay the compensation of any officer or employee of the Government of the United States, or of any agency the majority of the stock of which is owned by the Government of the United States, whose post of duty is in continental United States unless such officer or employee is a citizen of the United States or a person in the service of the United States on the date of the approval of this Act who being eligible for citizenship has filed a declaration of intention to become a citizen or who owes allegiance to the United States. This section shall not apply to citizens of the Commonwealth of the Philippines.

SEC. 703. No part of any appropriation contained in this Act shall be used to pay the salary or wages of any person who advocates, or who is a member of an organization that advocates, the overthrow of the Government of the United States by force or violence: Provided, That for the purposes hereof an affidavit shall be considered prima facie evidence that the person making the affidavit does not advocate, and is not a member of an organization that advocates, the overthrow of the Government of the United States by force or violence: Provided further, That any person who advocates, or who is a member of an organization that advocates, the overthrow of the Government of the United States by force or violence and accepts employment the salary or wages for which are paid from any appropriation contained in this Act shall be guilty of a felony and, upon conviction, shall be fined not more than $1,000 or imprisoned for not more than one year, or both: Provided further, That the above penalty clause shall be in addition to, and not in substitution for, any other provisions of existing law.

SEC. 704. The appropriations and authority with respect to appropriations contained herein shall be available from and including July 1, 1942, for the purposes respectively provided in such appropriations and authority. All obligations incurred during the period between June 30, 1942, and the date of the enactment of this Act in anticipation of such appropriations and authority are hereby ratified and confirmed if in accordance with the terms thereof.

SEC. 705. This Act may be cited as the “Labor-Federal Security Appropriation Act, 1943”.

Approved, July 2, 1942.
[CHAPTER 476] AN ACT
Making appropriations to supply deficiencies in certain appropriations for the fiscal year ending June 30, 1942, and for prior fiscal years, and for other purposes.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the following sums are appropriated, out of any money in the Treasury not otherwise appropriated, to supply deficiencies in certain appropriations for the fiscal year ending June 30, 1942, and for prior fiscal years, and for other purposes, namely:

TITLE I—GENERAL APPROPRIATIONS

SENATE
Office of Sergeant at Arms and Doorkeeper: For the payment of twenty-one pages for the Senate Chamber, at $4 per day each, for the period commencing July 1, 1942, and ending with the last day of the month in which the Seventy-seventh Congress adjourns sine die at the second session thereof, so much as may be necessary.

For miscellaneous items, exclusive of labor, fiscal year 1942, $50,000.

HOUSE OF REPRESENTATIVES
For payment to the widow of Patrick J. Boland, late a Representative from the State of Pennsylvania, $10,000, to be disbursed by the Sergeant at Arms of the House.

Doorkeeper's Office: For payment of forty-seven pages, including ten pages for duty at the entrances to the Hall of the House, at $4 per day each, for the period commencing July 1, 1942, and ending on the last day of the month in which the Seventy-seventh Congress adjourns sine die at the second session thereof, so much as may be necessary.

Stationery: For an additional allowance for stationery for Representatives, Delegates, and the Resident Commissioner from Puerto Rico, for the second session of the Seventy-seventh Congress, $87,600.

EXECUTIVE OFFICE OF THE PRESIDENT
FOREIGN WAR RELIEF
The unexpended balance of the appropriation of $50,000,000 for relief of refugees rendered destitute by hostilities or invasion, contained in section 40 of the Emergency Relief Appropriation Act, fiscal year 1941, and the appropriation of $35,000,000 for foreign war relief, contained in the Third Supplemental National Defense Appropriation Act, 1942, are hereby consolidated and made one fund effective as of December 17, 1941, which fund shall be available until June 30, 1943, for all the objects and purposes of such consolidated appropriations.

BUREAU OF THE BUDGET
Printing and binding: Not to exceed $5,500 of the appropriation "Salaries and expenses, Bureau of the Budget, 1942", may be transferred to the appropriation "Printing and Binding, Bureau of the Budget, 1942".

INDEPENDENT EXECUTIVE AGENCIES
FEDERAL SECURITY AGENCY
SAINT ELIZABETHS HOSPITAL
Salaries and expenses: For an additional amount, fiscal year 1942, for salaries and expenses, Saint Elizabeths Hospital, including the objects specified under this head in the Federal Security Agency Appropriation Act, 1942, $103,000.

55 Stat. 492
NATIONAL HOUSING AGENCY

Not to exceed $173,000 of the special account "United States Housing Corporation" on deposit with the Treasurer of the United States is hereby made available for necessary expenses for the fiscal years 1942 and 1943 in winding up the affairs and effecting the dissolution of any corporation organized in pursuance of authority contained in the Act of May 16, 1918 (40 Stat. 550), and any amendments thereof, to be expendable, in the same manner and to the same extent as provided in the first and third sentences of subsection (j) of section 4 of the Home Owners’ Loan Act of 1933 (12 U. S. C. 1463 (j)), by the Federal Home Loan Bank Administration or by such persons, agencies, and corporations as it may designate: Provided, That $75,000 of said amount shall be available only for alteration, repair, and improvement of real or personal property.

UNITED STATES COMMISSION FOR THE CELEBRATION OF THE TWO HUNDREDTH ANNIVERSARY OF THE BIRTH OF THOMAS JEFFERSON

The unexpended balance of the appropriation of $5,000 for the expenses of the United States Commission for the Celebration of the Two Hundredth Anniversary of the Birth of Thomas Jefferson, contained in the First Supplemental Civil Functions Appropriation Act, 1941, and continued available for the fiscal year 1942 by the Second Deficiency Appropriation Act, 1941, is hereby continued available for the same purposes until June 30, 1943.

DISTRICT OF COLUMBIA

CORONER’S OFFICE

Expenses: For an additional amount for expenses, coroner’s office, fiscal year 1940, including the objects specified under this head in the District of Columbia Appropriation Act, 1940, $1.50.

CONTINGENT AND MISCELLANEOUS EXPENSES

Judicial expenses: For an additional amount for judicial expenses, fiscal year 1942, including the objects specified under this head in the District of Columbia Appropriation Act, 1942, $1,650.

General advertising: For an additional amount for general advertising, authorized and required by law, and for tax and school notices and notices of changes in regulations, fiscal year 1941, subject to the condition specified under this head in the District of Columbia Appropriation Act, 1941, $1,169.26.

HEALTH DEPARTMENT

Medical charities: For an additional amount for care and treatment of indigent patients under contract made by the Health Officer of the District of Columbia and approved by the Commissioners with the Children’s Hospital, fiscal year 1941, $6,429.10.

PUBLIC WELFARE

GENERAL ADMINISTRATION, WORKHOUSE AND REFORMATORY, DISTRICT OF COLUMBIA

Support of convicts: For additional amounts for support, maintenance, and transportation of convicts transferred from District of
Columbia, including the objects specified under this head in the District of Columbia Appropriation Acts for the fiscal years which follow, respectively:
- For 1940, $3,609.52;
- For 1941, $4,020.89.

SETTLEMENT OF CLAIMS AND SUITS

For the payment of the claim of Mrs. Hattie Crouch, approved by the Commissioners of the District of Columbia under and in accordance with the provisions of the Act entitled “An Act authorizing the Commissioners of the District of Columbia to settle claims and suits against the District of Columbia”, approved February 11, 1929, as amended by the Act approved June 5, 1930 (45 Stat. 1160; 46 Stat. 500), $375.

For the payment of claims in excess of $250, approved by the Commissioners in accordance with the provisions of the Act of February 11, 1929, as amended by the Act approved June 5, 1930 (45 Stat. 1160; 46 Stat. 500), $1,250.

JUDGMENTS

For the payment of final judgments, including costs, rendered against the District of Columbia, as set forth in House Document Numbered 754 of the Seventy-seventh Congress, $3,097.36, together with such further sum as may be necessary to pay the interest at not exceeding 4 per centum per annum on such judgments, as provided by law, from the date the same became due until the date of payment.

AUDITED CLAIMS

For the payment of the following claims, certified to be due by the accounting officers of the District of Columbia, under appropriations the balances of which have been exhausted or carried to the surplus fund under the provisions of section 5 of the Act of June 20, 1874 (31 U. S. C. 718), being for the service of the fiscal year 1939 and prior fiscal years:
- Office of Recorder of Deeds, District of Columbia, 1937, $8.77;
- Public schools, expenses, District of Columbia, 1939, $34.40;
- Teachers' retirement appropriated fund, District of Columbia, 1939, $26.73;
- Metropolitan Police, salaries, District of Columbia, 1939, $136.12;
- In all, audited claims, $196.02.

HIGHWAY FUND, GASOLINE TAX AND MOTOR VEHICLE FEES

DEPARTMENT OF VEHICLES AND TRAFFIC

Expenses: For an additional amount for the fiscal year 1941 for purchase, installation, and modification of electric traffic lights, signals and controls, and so forth, $1,296.63, and the limitation of $34,300 for the operation and maintenance of electric traffic lights, signals and controls contained in the District of Columbia Appropriation Act, 1941, is hereby increased to $36,073.60.

WATER SERVICE

Washington Aqueduct: For an additional amount for operation, fiscal year 1942, including the objects specified under this head in the District of Columbia Appropriation Act, fiscal year 1942, $75,046, payable wholly from the revenues of the Water Department.
The foregoing sums for the District of Columbia, unless otherwise therein specifically provided, shall be paid out of the revenues of the District of Columbia and the Treasury of the United States in the manner prescribed by the District of Columbia Appropriation Acts for the respective fiscal years for which sums are provided.

DEPARTMENT OF AGRICULTURE

Orchard rehabilitation loans: Not to exceed $400,000 of the unexpended balance of the appropriation for "Orchard rehabilitation loans" made available for 1942 in the Third Supplemental National Defense Appropriation Act, 1942, is hereby continued available for the same purposes until June 30, 1943.

FOREST SERVICE

Forest-fire control, Department of Agriculture (emergency): The first proviso in the item "Forest-fire control, Department of Agriculture (emergency)" in the Sixth Supplemental National Defense Appropriation Act, 1942, approved April 28, 1942 (Public Law 528, Seventy-seventh Congress), is hereby amended to read as follows: "Provided, That there shall not be expended from this appropriation on non-Federal lands in any State any amount in excess of the amount made available by the State, or private agencies, or individuals for the purposes of forest-fire prevention and suppression."

FEDERAL FARM MORTGAGE CORPORATION

Salaries and expenses: For an additional amount for administrative expenses of the Federal Farm Mortgage Corporation, fiscal year 1942, including the objects specified under this head in the Department of Agriculture Appropriation Act, 1942, $150,000, payable from the funds of such Corporation.

EMERGENCY RUBBER PROJECT

For all expenses necessary to enable the Secretary of Agriculture to carry into effect the provisions of the Act of March 5, 1942 (Public Law 473), and in accordance with the provisions thereof, including personal services in the District of Columbia and elsewhere (including alien labor); printing and binding without regard to section 11 of the Act of March 1, 1919 (44 U. S. C. 111); purchase of books of reference and periodicals; the purchase (not to exceed $18,500), operation, and maintenance of passenger-carrying vehicles; the exchange of passenger-carrying and other motor vehicles, tractors, and other equipment and parts or accessories thereof, in whole or in part payment for similar equipment; the erection of necessary buildings; the procurement of medical supplies and services for emergency use in the field; and the acceptance of donations of land and rubber-bearing plants, fiscal year 1942, $8,235,000, to remain available until June 30, 1943: Provided, That out of the funds made available herein, the Secretary of Agriculture may, with the approval of the Director of the Bureau of the Budget, make transfers of funds to any bureau or office of the department which is assigned functions under said Act of March 5, 1942, in addition to the transfers authorized by the Department of Agriculture Appropriation Act, 1943: Provided further, That appropriations heretofore and herein made for the purpose of carrying out the provisions of said Act of March
5, 1942, shall be merged into a single appropriation: Provided further, That subject to conditions prescribed by the Secretary of Agriculture, any part of the land acquired by lease, deed, or other agreement pursuant to such Act of March 5, 1942, which is not required or suitable for the purposes of the Act may be leased or subleased at a reasonable rental during the period the United States is entitled to possession thereof; and any surplus water supplies controlled by the United States on such land may be disposed of at reasonable rates: Provided further, That any proceeds from the sales of guayule, rubber processed from guayule, or other rubber-bearing plants, or from other sales, rentals, and fees resulting from operations under such Act of March 5, 1942, shall be covered into the Treasury as miscellaneous receipts: Provided further, That the allocation of $600,000 for these purposes from the emergency fund for the President in the Independent Offices Appropriation Act, 1942, made by letter numbered 42-116, dated April 21, 1942, shall be transferred to and made a part of this appropriation.

DEPARTMENT OF THE INTERIOR

GOVERNMENT IN THE TERRITORIES

Not to exceed $30,000 of the unexpended balance of the appropriation for expenses of the Division of Territories and Island Possessions in the investigation and survey of natural resources of the land and sea areas of the Antarctic regions contained in the Interior Department Appropriation Act, 1942, is continued available until June 30, 1943, for all expenses necessary for the completion of the record of the results of such investigation and survey, including personal services in the District of Columbia and elsewhere, traveling expenses, purchase of equipment and supplies, printing and binding, and the procurement, preparation, and reproduction of photographs and maps.

DEPARTMENT OF JUSTICE

PRINTING AND BINDING

Printing and binding: For an additional amount for printing and binding for the Department of Justice and the courts of the United States, fiscal year 1938, $92,85.

For additional amounts for printing and binding for the Department of Justice for the fiscal years which follow:

For 1940, $1,734;
For 1942, $220,000.

FEES OF COMMISSIONERS, UNITED STATES COURTS

Fees of commissioners: For an additional amount for fees of United States commissioners and other committing magistrates acting under section 1014, Revised Statutes, fiscal year 1939, $52,21.

FEES AND EXPENSES OF CONCILIATION COMMISSIONERS, UNITED STATES COURTS

Conciliation commissioners, United States courts: For additional amounts for fees and expenses of conciliation commissioners, United States courts, including the objects specified under this head in the Department of Justice Appropriation Acts, for the following fiscal years:

For 1933, $138.75;
For 1937-1940, $200.69.
Probation system, United States courts: For an additional amount for probation system, United States courts, fiscal year 1939, including the objects specified under this head in the Department of Justice Appropriation Act, 1939, $6,245.

Federal Bureau of Investigation

Salaries and expenses, detection and prosecution of crimes (emergency): For an additional amount for salaries and expenses in the District of Columbia and elsewhere, during the national emergency, in the detection and prosecution of crimes against the United States, fiscal year 1942, including the objects and for the purposes specified under this head in the Department of Justice Appropriation Act, 1942, $865,000.

Claims for damages: For the payment of claims for damages to any person or damages to or loss of privately owned property caused by employees of the Federal Bureau of Investigation, acting within the scope of their employment, considered, adjusted, and determined by the Attorney General, under the provisions of the Act entitled “An Act to provide for the adjustment and settlement of certain claims arising out of the activities of the Federal Bureau of Investigation”, approved March 20, 1936 (5 U. S. C. 300b), as fully set forth in House Document Numbered 784, Seventy-seventh Congress, $171,585.

Pay and expenses of bailiffs

Pay and expenses of bailiffs: For an additional amount for pay and expenses of bailiffs, Department of Justice, fiscal year 1942, including the objects specified under this head in the Department of Justice Appropriation Act, 1942, $80,000.

Navy Department

Office of the Secretary

Claims for damages by collision with naval vessels: To pay claims for damages adjusted and determined by the Secretary of the Navy under the provisions of the Act entitled “An Act to amend the Act authorizing the Secretary of the Navy to settle claims for damages to private property arising from collisions with naval vessels”, approved December 28, 1922, as fully set forth in Senate Document Numbered 218 and House Document Numbered 789, Seventy-seventh Congress, $1,963.04.

Bureau of Supplies and Accounts

Pay, subsistence, and transportation of naval personnel: The appropriation “Pay, subsistence, and transportation of naval personnel” for the fiscal years 1942 and 1943 shall be available for the pay and allowances, authorized by law, of the personnel provided for under this head.

Post Office Department

Out of the Postal Revenues

Office of the Postmaster General

Field Service

Personal or property damage claims: For an additional amount for personal or property damage claims, fiscal year 1942, including the objects specified under this head in the Post Office Department Appropriation Act, 1942, $25,000.
OFFICE OF THE FIRST ASSISTANT POSTMASTER GENERAL

Compensation to postmasters: For an additional amount for compensation to postmasters, including the objects specified under this head in the Post Office Department Appropriation Acts for the fiscal years which follow, respectively:

For 1941, $235,000;
For 1942, $1,600,000.

Compensation to assistant postmasters: For an additional amount for compensation to assistant postmasters at first- and second-class post offices, fiscal year 1942, $250,000.

Clerks, first- and second-class post offices: For an additional amount for compensation to clerks and employees at first- and second-class post offices, fiscal year 1942, including the objects specified under this head in the Post Office Department Appropriation Act, 1942, $14,750,000.

Clerks, contract stations: For an additional amount for compensation to clerks in charge of contract stations, fiscal year 1942, $55,000.

Carfare and bicycle allowance: For an additional amount for carfare and bicycle allowance, fiscal year 1942, including the objects specified under this head in the Post Office Department Appropriation Act, 1942, $55,000.

City delivery carriers: For an additional amount for pay of letter carriers, City Delivery Service and United States Official Mail and Messenger Service, fiscal year 1942, $8,000,000.

Special-delivery fees: For an additional amount for fees to special-delivery messengers for the fiscal years which follow:

For 1941, $120,000;
For 1942, $1,400,000.

OFFICE OF THE SECOND ASSISTANT POSTMASTER GENERAL

Star Route Service: For an additional amount for inland transportation by star routes (excepting service in Alaska), including temporary service to newly established post offices, fiscal year 1942, $375,000.

Star-route service, Alaska: For an additional amount for inland transportation by star routes in Alaska, fiscal year 1941, $1,000.

Railroad transportation and mail-messenger service: For an additional amount for inland transportation by railroad routes and for mail-messenger service, fiscal year 1942, including the objects specified under this head in the Post Office Department Appropriation Act, 1942, $7,000,000.

Railway Mail Service, salaries: For an additional amount for Railway Mail Service, salaries, fiscal year 1942, $2,190,000.

Railway postal clerks, travel allowance: For an additional amount for travel allowance to railway postal clerks and substitute railway postal clerks, fiscal year 1942, $102,300.

Railway Mail Service, traveling expenses: For an additional amount for Railway Mail Service, traveling expenses, fiscal year 1942, $13,700.

Electric and cable-car service: For an additional amount for electric and cable-car service, fiscal year 1942, $20,000.

Domestic air-mail service: For an additional amount for the inland transportation of mail by aircraft, including the objects specified under this head in the Post Office Department Appropriation Acts for the fiscal years which follow, respectively:

For 1941, $174,000;
For 1942, $944,000.
Office of the Third Assistant Postmaster General

Manufacture and distribution of stamps and stamped paper: For an additional amount for the manufacture and distribution of stamps and stamped paper, fiscal year 1942, including the objects specified under this head in the Post Office Department Appropriation Act, 1942, $550,000.

Indemnities, domestic mail: For an additional amount for payment of indemnities, including the objects specified under this head in the Post Office Department Appropriation Acts for the fiscal years which follow, respectively:

For 1941, $25,000;
For 1942, $200,000.

Office of the Fourth Assistant Postmaster General

Operating force for public buildings: For an additional amount for personal services in connection with the operation of public buildings, fiscal year 1942, including the objects specified under this head in the Post Office Department Appropriation Act, 1942, $350,000.

Operating supplies for public buildings: For an additional amount for operating supplies for public buildings, fiscal year 1942, including the objects specified under this head in the Post Office Department Appropriation Act, 1942, $215,000.

Department of State

Office of the Secretary

Salaries: For an additional amount for salaries, fiscal year 1942, including the objects specified under this head in the Department of State Appropriation Act, 1942, $120,000.

Foreign intercourse

Salaries of Ambassadors and Ministers: The appropriations for salaries of Ambassadors and Ministers in the Department of State Appropriation Acts, 1942 and 1943, shall be available for salaries of Envoys Extraordinary and Ministers Plenipotentiary to Iran and Afghanistan at the rate of $10,000 per annum each.

Contingent expenses, Foreign Service: For an additional amount for contingent expenses, Foreign Service, fiscal year 1942, including the objects specified under this head in the Department of State Appropriation Act, 1942; and including also the expenses of the dispatch agency at Miami, Florida; and the purchase, rental, repair, and operation of microfilm equipment, $500,000.

Miscellaneous salaries and allowances, Foreign Service: The appropriations “Miscellaneous salaries and allowances, Foreign Service”, for the fiscal years 1942 and 1943, are hereby made available for compensation of employees of the dispatch agency at Miami, Florida.

International Boundary Commission, United States and Mexico

Salaries and expenses: For an additional amount for salaries and expenses, International Boundary Commission, United States and Mexico, fiscal year 1942, including the objects specified under this head in the Department of State Appropriation Act, 1942, to be available also for the protection of the Rio Grande rectification and canalization projects, and for completion of the Ysleta Bridge, $60,000, to remain available until June 30, 1943.

Rio Grande rectification project: For completion of the rectification of the Rio Grande in the El Paso-Juarez Valley under the con-
vention concluded February 1, 1933, between the United States and Mexico, including obligations chargeable against the appropriation for this purpose for the fiscal year 1942, the funds made available under this head in the Department of State Appropriation Act, 1942, are continued available until June 30, 1943.

MISCELLANEOUS

Eighth Pan American Child Congress: The unexpended balance of the appropriation “Eighth Pan American Child Congress”, contained in the First Deficiency Appropriation Act, 1941, is continued available for the same purposes until June 30, 1943.

International Committee on Political Refugees: The unexpended balance of the appropriation “International Committee on Political Refugees”, continued available to June 30, 1942, by the Second Deficiency Appropriation Act, 1941, is continued available for the same purposes until June 30, 1943.

Agrarian Claims Commission, United States and Mexico: The unexpended balance of the appropriation “Agrarian Claims Commission, United States and Mexico”, made available for 1942 in the Second Deficiency Appropriation Act, 1941, is continued available for the same purposes until June 30, 1943.

TREASURY DEPARTMENT

OFFICE OF THE SECRETARY

Administrative expenses, Adjusted Compensation Payment Act, 1936, Treasury Department: For transfer to the Post Office Department to cover registry fees and postage on mailings of bonds issued under the provisions of the Adjusted Compensation Payment Act of 1936, fiscal year 1942, $6,000.

DIVISION OF PRINTING

Stationery, Treasury Department: For an additional amount for stationery for the Treasury Department, fiscal year 1941, including the objects specified under this head in the Treasury Department Appropriation Act, 1941, $6,200.

BUREAU OF ACCOUNTS

Refund of moneys erroneously received and covered: For an additional amount for refund of moneys erroneously received and covered, fiscal year 1942, including the objects specified under this head in the Treasury Department Appropriation Act, 1942, $40,000.

BUREAU OF PUBLIC DEBT

Expenses of loans: The limitation contained in the First Deficiency Appropriation Act, 1942, on the amount that may be obligated during the fiscal year 1942 under the indefinite appropriation “Expenses of loans, Act of September 24, 1917, as amended and extended” is hereby increased from $26,000,000 to $27,152,726, to be expended as the Secretary of the Treasury may direct.

BUREAU OF CUSTOMS

Refunds and drawbacks: For an additional amount for refunds and drawbacks, Customs, fiscal year 1942, including the objects specified under this head in the Treasury Department Appropriation Act, 1942, $8,000,000.
The limitation on the amount which may be expended for articles approved by the Secretary of the Treasury as being necessary for the protection of the person of employees under the appropriation "Salaries and expenses, Bureau of Engraving and Printing", contained in the Treasury Department Appropriation Act, fiscal year 1942, is hereby increased from $1,500 to $2,200.

Transportation of bullion and coin: Not to exceed $18,500 of the appropriation made available under this head in the First Deficiency Appropriation Act, 1942, is hereby made available for the transfer of coin from the United States mint in New Orleans, Louisiana, to Washington, District of Columbia.

Claims for damages, operation of vessels: To pay claims for damages adjusted and determined by the Secretary of the Treasury under the provisions of the Act entitled "An Act to provide for the adjustment and settlement of certain claims for damages resulting from the operation of vessels of the Coast Guard and the Public Health Service, in sums not exceeding $5,000 in any one case", approved June 15, 1936, as fully set forth in House Document Numbered 791, Seventy-seventh Congress, $30.

Claims for damages to and loss of private property: To pay claims for damages adjusted and determined by the Secretary of War under the provisions of an Act entitled "An Act to provide a method for the settlement of claims arising against the Government of the United States in the sums not exceeding $1,000 in any one case", approved December 28, 1922 (31 U. S. C. 215), as fully set forth in House Document Numbered 781, Seventy-seventh Congress, $1,000.

TITLE II—JUDGMENTS AND AUTHORIZED CLAIMS

PROPERTY DAMAGE CLAIMS

Sec. 201. (a) For the payment of claims for damages to or losses of privately owned property adjusted and determined by the following respective Departments and independent offices, under the provisions of the Act entitled "An Act to provide a method for the settlement of claims against the Government of the United States in the sums not exceeding $1,000 in any one case", approved December 28, 1922 (31 U. S. C. 215), as fully set forth in House Document Numbered 780, Seventy-seventh Congress as follows:

Executive Office of the President—Office for Emergency Management, $863.20;
Federal Housing Administration, $85.50;
Federal Works Administration, $2,943.45;
Department of Agriculture, $3,409.35;
Department of Commerce, $387.34;
Department of the Interior, $3,086.42;
Department of Justice, $292.11;
Navy Department, $7,586.73;
Treasury Department, $380.41;
War Department, $55,751.09;
In all, $73,295.60.

(b) For the payment of claims for damages to or losses of privately owned property adjusted and determined by the following respective departments and independent offices, under the provisions of the Act entitled "An Act to provide a method for the settlement of claims arising against the Government of the United States in the sums not exceeding $1,000 in any one case", approved December 28, 1922 (31 U. S. C. 215), as fully set forth in Senate Document Numbered 219, Seventy-seventh Congress, as follows:

Executive Office of the President:
  Coordinator of Information, $103.95;
Federal Security Agency, $563.35;
Federal Works Administration, $999;
Department of the Interior, $1,052.73;
Navy Department, $463.70;
War Department, $14,509.20;
In all, $17,691.93.

JUDGMENTS, UNITED STATES COURTS

SEC. 202. (a) For the payment of the final judgments, including costs of suits, which have been rendered under the provisions of the Act of March 3, 1887, entitled "An Act to provide for the bringing of suits against the Government of the United States", as amended by section 297 of the Act of March 3, 1911 (28 U. S. C. 761), and which have been certified to the Seventy-seventh Congress in Senate Document Numbered 221 and House Document Numbered 787, under the following agencies:

Federal Works Agency—Public Buildings Administration, $1,808.80;
United States New York World’s Fair Commission, $2,500;
Department of the Interior, $2,365.47;
War Department, $870;
In all, $7,511.27, together with such additional sum as may be necessary to pay costs and interest as specified in such judgments or as provided by law.

(b) For the payment of judgments, including cost of suits, rendered against the Government of the United States by United States district courts under the provisions of an Act entitled "An Act authorizing suits against the United States in admiralty for damages caused by and salvage services rendered to public vessels belonging to the United States, and for other purposes", approved March 3, 1925 (46 U. S. C. 781–789), and which have been certified to the Seventy-seventh Congress in House Document Numbered 787 under the Department of Justice, $2,679, together with such additional sum as may be necessary to pay costs and interest as and where specified in such judgments or as provided by law.

(c) For payment of the judgment rendered against the United States by the United States District Court for the Northern District of Georgia under the provisions of the joint resolution entitled "Joint resolution to confer jurisdiction on the Court of Claims or the District Court of the United States for the Northern District of Georgia to hear, determine, and render judgment upon the claim of Mrs. J. W. Marks, of Stephens County, Georgia", approved July 11, 1940 (54 Stat. 1320), and certified to the Seventy-seventh Congress in House Document Numbered 787, under the Department of Agriculture, $2,000, together with such additional sum as may be necessary to pay interest thereon from December 18, 1941, to the date of this appropriation.
(d) For payment of the judgment rendered against the United States, including costs of suit, by the United States District Court for the District of New Jersey under the provisions of the Act entitled "An Act conferring jurisdiction upon the United States District Court for the District of New Jersey to hear, determine, and render judgment upon the claim of A. F. Amory", approved August 16, 1937 (50 Stat. 1058), and certified to the Seventy-seventh Congress in House Document Numbered 787, under the Navy Department, $2,710.80.

(e) None of the judgments contained under this caption shall be paid until the right of appeal shall have expired except such as have become final and conclusive against the United States by failure of the parties to appeal or otherwise.

(f) Payment of interest wherever provided for judgments contained in this Act shall not in any case continue for more than thirty days after the date of approval of this Act.

JUDGMENTS, UNITED STATES COURT OF CLAIMS

Sec. 203. (a) For payment of the judgments rendered by the Court of Claims and reported to the Seventy-seventh Congress in Senate Document Numbered 220 and House Document Numbered 786, under the following agencies, namely:

Independent offices:
- Federal Works Agency, Public Buildings Administration, $84,111.62;
- United States Maritime Commission, $160,611.97;

Executive departments:
- Agriculture, $11,679.97;
- Commerce, $4,000.37;
- Interior, $3,935.06;
- Justice, $50,413.25;
- Navy, $127,325.31;
- Treasury, $2,222.48;
- War, $47,346.17;

In all, $491,646.20, together with such additional sum as may be necessary to pay interest as and where specified in such judgments.

(b) None of the judgments contained under this caption shall be paid until the right of appeal shall have expired; except such as have become final and conclusive against the United States by failure of the parties to appeal or otherwise.

AUDITED CLAIMS

Sec. 204. (a) For the payment of the following claims, certified to be due by the General Accounting Office under appropriations the balances of which have been carried to the surplus fund under the provisions of section 5 of the Act of June 20, 1874 (31 U. S. C. 713), and under appropriations heretofore treated as permanent, being for the service of the fiscal year 1939 and prior years, unless otherwise stated, and which have been certified to Congress under section 2 of the Act of July 7, 1884 (5 U. S. C. 266), as fully set forth in House Document Numbered 788, Seventy-seventh Congress, there is appropriated as follows:


Independent Offices: For salaries and expenses, Civil Service Commission, $19.52.
- For Interstate Commerce Commission, $1.05.
- For safety of employees, Interstate Commerce Commission, $1.20.
- For locomotive inspection, Interstate Commerce Commission, $1.
For motor transport regulation, Interstate Commerce Commission, $1.75.
For Federal Emergency Relief Administration, allotment by Reconstruction Finance Corporation, 71 cents.
For salaries and expenses, National Labor Relations Board, 35 cents.
For printing and binding, National Mediation Board, $5.
For diseases and sanitation investigations, Public Health Service, $10.98.
For salaries and expenses, Food and Drug Administration, 97 cents.
For administrative expenses, Federal Emergency Administration of Public Works, $66.80.
For general administrative expenses, Public Buildings Branch, Procurement Division, $25.30.
For general administrative expenses, Public Works Branch, Procurement Division, $18.55.
For National Industrial Recovery, Federal Emergency Administration of Public Works, $5.75.
For operating expenses, Treasury buildings, Procurement Division, $192.30.
For repair, preservation, and equipment, public buildings, Procurement Division, $7,425.13.
For salaries and expenses, Federal Housing Administration, $5.40.
For administrative expenses, United States Housing Authority, Federal Public Housing Authority, $9.78.
For Army and Navy pensions, $40.
For medical and hospital services, Veterans’ Bureau, $3.60.
For military and naval insurance, Veterans’ Bureau, $16.80.
For salaries and expenses, Veterans’ Administration, $1,065.57.

Department of Agriculture: For conservation and use of agricultural land resources, Department of Agriculture, $23,192.77.
For exportation and domestic consumption of agricultural commodities, Department of Agriculture, $449.90.
For exportation and domestic consumption of agricultural commodities, Department of Agriculture (transfer to Federal Surplus Commodities Corporation), $1,925.68.
For acquisition of lands for protection of watersheds of navigable streams, $2,677.73.
For salaries and expenses, Bureau of Agricultural Economics, $38.
For National Industrial Recovery, Resettlement Administration, subsistence homesteads (transfer to Agriculture), $1,000.
For special research fund, Department of Agriculture, $8.64.
For salaries and expenses, Soil Conservation Service, $128.28.
For salaries and expenses, Bureau of Animal Industry, $278.31.
For submarginal land program, Farm Tenant Act, Department of Agriculture, $5,898.50.
For elimination of diseased cattle, Department of Agriculture, $50.
For National Industrial Recovery, Agricultural Adjustment Administration, $24.
For working fund, Agriculture, Soil Conservation Service (War, Civilian Conservation Corps), $49.63.
For retirement of cotton pool participation trust certificates, Department of Agriculture, $273.01.
For administration of Sugar Act of 1937, Department of Agriculture, $365.64.
For loans to farmers in storm- and drought-stricken areas, Southeastern States, $4.21.
For land utilization and retirement of submarginal land, Department of Agriculture, $2,866.85.
For salaries and expenses, Forest Service, $831.81.
For National Industrial Recovery, Resettlement Administration, submarginal lands (transfer to Agriculture), $833.91.
For control of emergency outbreaks of insect pests and plant diseases, $701.23.
For development of water facilities, arid and semiarid areas, Department of Agriculture, $5.37.
For salaries and expenses, Farm Credit Administration, $40.18.

**Department of Commerce:** For maintenance of air-navigation facilities, Civil Aeronautics Authority, $68.52.
For Civil Aeronautics Authority fund, $41,008.06.
For salaries and expenses, Weather Bureau, $19.38.
For establishment of air-navigation facilities, Civil Aeronautics Authority, $6.03.
For party expenses, Coast and Geodetic Survey, $1.38.

**Department of the Interior:** For salaries and expenses, Bureau of Biological Survey, $2.19.
For contingent expenses, Department of the Interior, $69.75.
For working fund, Interior, Virgin Islands (subsistence homesteads, National Industrial Recovery), $30.46.
For National Industrial Recovery, Interior, Division of Territories and Island Possessions, $43.15.
For temporary government for Virgin Islands, $11.71.
For National Park Service, $92.65.
For Geological Survey, $59.80.
For working fund, Interior, office of Secretary (salaries and expenses, Veterans' Administration), $16.70.
For conservation of health among Indians, $19.69.
For Indian school support, $673.32.
For support of Indians and administration of Indian property, $122.81.
For Indian boarding schools, $190.70.
For agriculture and stock raising among Indians, $1.10.
For water supply for Indians in Arizona and New Mexico, 40 cents.
For maintaining law and order on Indian reservations, $9.81.
For obtaining employment for Indians, $26.40.
For maintenance, irrigation systems, Wind River Reservation and ceded lands, Wyoming (receipt limitation), $151.43.
For maintenance, irrigation systems, Flathead Reservation, Montana (receipt limitation), $24.25.
For Indian service supply fund, $54.43.
For emergency conservation work (transfer to Interior, Indians, Act February 9, 1937), $5.00.
For Civilian Conservation Corps (transfer to Interior, Indians), $290.02.

**Department of Justice:** For salaries and expenses of marshals, and so forth, Department of Justice, $40.47.
For fees of jurors and witnesses, United States courts, $48.70.
For general expenses, Immigration and Naturalization Service, $83.
For salaries and expenses, Immigration and Naturalization Service, $68.75.
For United States penitentiary, McNeil Island, Washington, maintenance, $6.47.
For miscellaneous expenses, United States courts, $225.98.
For printing and binding, Department of Justice and courts, $16.15.
For United States hospital for defective delinquents, maintenance, $18.94.
For United States southwestern reformatory, maintenance, $6.93.
For salaries and expenses, Federal Bureau of Investigation, $10.80.

Department of Labor: For traveling expenses, Department of Labor, $11.10.

Navy Department: For miscellaneous expenses, Navy, $3.06.
For increase of compensation, Naval Establishment, $6.90.
For organizing the Naval Reserve, $15.24.
For maintenance, Bureau of Yards and Docks, 89 cents.
For pay, subsistence, and transportation, Navy, $3,607.84.
For maintenance, Bureau of Supplies and Accounts, $80.99.
For engineering, Bureau of Engineering, $189,700.67.
For aviation, Navy, $135,640.65.
For general expenses, Marine Corps, $4,603.35.
For pay, Marine Corps, $10.47.
For ordnance and ordnance stores, Bureau of Ordnance, $63,866.08.
For payment to officers and employees of the United States in foreign countries due to appreciation of foreign currencies (Navy), $94.44.
For pay and allowances, Coast Guard, $197.88.
For outfits, Coast Guard, $118,210.10.
For increase of the Navy, emergency construction, $5,508.28.
For National Industrial Recovery, Navy allotment, $698.85.

Department of State: For transportation, Foreign Service, $2.
For office and living quarters, Foreign Service, $50.23.
For contingent expenses, Foreign Service, $2,508.66.

Treasury Department: For refunds and draw-backs, customs, $228.27.
For collecting the internal revenue, $21.46.
For collecting the revenue from customs, $87.53.
For foreign-service pay adjustment, appreciation of foreign currencies (Treasury), $51.86.

War Department: For general appropriations, Quartermaster Corps, $21.70.
For Air Corps, Army, $288,827.17.
For ordnance service and supplies, Army, $5,434.78.
For National Guard, $304.75.
For travel of the Army, $378.45.
For Reserve Officers' Training Corps, $26.25.
For Army transportation, $125.59.
For pay of the Army, $3,543.20.
For pay, and so forth, of the Army, $273.68.
For expenses, camps of instruction, and so forth, National Guard, $150.
For Signal Service of the Army, $24.16.
For travel, military and civil personnel, War Department, $3.89.
For seacoast defenses, $3.72.
For Organized Reserves, $1,174.21.
For clothing and equipage, Army, $221.35.
For barracks and quarters, Army, $40.95.
For regular supplies of the Army, $43.10.
For armament of fortifications, $15.52.
For replacing medical supplies, $94.05.
For horses, draft and pack animals, $144.50.
For emergency conservation fund (transfer to War, Act March 31, 1933), $140.74.
For emergency conservation fund (transfer to War, Act June 19, 1934), $25.
For emergency conservation fund (transfer to War, Act June 22, 1936), $309.54.
For emergency conservation fund (transfer to War, Act February 9, 1937), $246.50.
For Civilian Conservation Corps (transfer to War), $15,174.77.
For national industrial recovery, War, ordnance, $36,11.

**Post Office Department—Postal Service (out of the postal revenues):**
- For city delivery carriers, $126.78.
- For clerks, first- and second-class post offices, $36.75.
- For contract air-mail service, $30,697.28.
- For foreign mail transportation, $135.32.
- For freight, express, or motor transportation of equipment, and so forth, 81 cents.
- For furniture, carpets, and safes for public buildings, Post Office Department, $6.50.
- For indemnities, domestic mail, $157.86.
- For miscellaneous items, first- and second-class post offices, $8.93.
- For operating force for public buildings, Post Office Department, $89.
- For operating supplies for public buildings, Post Office Department, $1,097.08.
- For rent, light, and fuel, $1,175.
- For rent, light, fuel, and water, $109.07.
- For Rural Delivery Service, $991.87.
- For special delivery fees, $32.33.
- For transportation of equipment and supplies, $49.97.
- For vehicle service, $30.29.

Total, audited claims, section 204(a), $971,434.40, together with such additional sum due to increases in rates of exchange as may be necessary to pay claims in the foreign currency and interest as specified in certain of the settlements of the General Accounting Office.

(b) For the payment of the following claims, certified to be due by the General Accounting Office under appropriations the balances of which have been carried to the surplus fund under the provisions of section 5 of the Act of June 20, 1874 (31 U. S. C. 713), and under appropriations heretofore treated as permanent, being for the service of the fiscal year 1939 and prior years, unless otherwise stated, and which have been certified to Congress under section 2 of the Act of July 7, 1884 (5 U. S. C. 266), as fully set forth in Senate Document Numbered 224, Seventy-seventh Congress, there is appropriated as follows:

**Independent Offices:** For Interstate Commerce Commission, $5.
For pay of personnel and maintenance of hospitals, Public Health Service, $4,33.
For general administrative expenses, Public Buildings Branch, Procurement Division, $32.75.
For repair, preservation, and equipment, public buildings, Procurement Division, $7.80.
For salaries and expenses, Veterans’ Administration, $27.62.

**Department of Agriculture:** For control of emergency outbreaks of insect pests and plant diseases, $251.
For salaries and expenses, Extension Service, $1.49.
For exportation and domestic consumption of agricultural commodities, Department of Agriculture (transfer to Federal Surplus Commodities Corporation), $344.12.
For exportation and domestic consumption of agricultural commodities, Department of Agriculture (transfer to Federal Surplus Commodities Corporation, Act of June 28, 1937), $154.85.

For retirement of cotton pool participation trust certificates, Department of Agriculture, $14.13.

For development of water facilities, arid and semiarid areas, Department of Agriculture, $3.50.

For conservation and use of agricultural land resources, Department of Agriculture, $167.91.

For National Industrial Recovery, Interior, soil-erosion prevention (transfer to Agriculture), $45.50.

For loans and relief in stricken agricultural areas (transfer to Farm Credit Administration), $87.

Department of Commerce: For establishment of air-navigation facilities, Civil Aeronautics Authority, $513.80.

Department of the Interior: For industry among Indians, $4.59.

Department of Justice: For miscellaneous expenses, United States Courts, $12.27.

For salaries and expenses, Federal Bureau of Investigation, $30.82.

Department of Labor: For salaries and expenses, Division of Labor Standards, Department of Labor, $23.27.

Navy Department: For aviation, Navy, $371.76.

For ordnance and ordnance stores, Bureau of Ordnance, $9,843.82.

For pay, subsistence, and transportation, Navy, $37.27.

For pay and allowances, Coast Guard, $23.52.


War Department: For general appropriations, Quartermaster Corps, $9.90.

For Air Corps, Army, $55.75.

For Army transportation, $27.05.

For barracks and quarters, Army, $22.27.

For National Guard, $4.79.

For Organized Reserves, $34.12.

For pay, and so forth, of the Army, $106.

For pay of the Army, $11.55.

For Reserve Officers' Training Corps, $1.72.

Total, audited claims, section 204 (b), $51,426.07, together with such additional sum due to increases in rates of exchange as may be necessary to pay claims in the foreign currency and interest as specified in certain of the settlements of the General Accounting Office.

Sec. 205. For the payment of claims allowed by the General Accounting Office pursuant to the Act entitled "An Act for the relief of officers and soldiers of the volunteer service of the United States mustered into service for the War with Spain, and who were held in service in the Philippine Islands after the ratification of the treaty of peace, April 11, 1899", approved May 2, 1940 (Public Act Numbered 505, Seventy-sixth Congress), and which have been certified to Congress under section 2 of the Act of July 7, 1884 (U. S. C., title 5, sec. 266), under the War Department in Senate Document Numbered 292 and House Document Numbered 738 of the Seventy-seventh Congress, $31,848.49.
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SEC. 206. For the payment of claims allowed by the General Accounting Office under the Act of March 3, 1885, for the destruction of private property and which has been certified to the Seventy-seventh Congress in House Document Numbered 782, under the War Department, $124.54.

SEC. 207. For payment of the claim allowed by the General Accounting Office for interest on amounts withheld by the Comptroller General of the United States on account of claims under the provisions of the Act of March 3, 1875, as amended by section 13 of the Act of March 3, 1933 (31 U. S. C. 227), certified to the Seventy-seventh Congress in House Document Numbered 755, under the Veterans' Administration, $15.49.

SEC. 208. For payment of interest on claim of the State of Vermont for $7,322.48, settled by the Comptroller General in accordance with Public Law 199, Seventy-seventh Congress, approved July 30, 1941, and which has been certified to the Seventy-seventh Congress in Senate Document Numbered 223, $232.31.

TITLE III—GENERAL PROVISIONS

SEC. 301. No part of any appropriation contained in this Act shall be used to pay the salary or wages of any person who advocates, or who is a member of an organization that advocates, the overthrow of the Government of the United States by force or violence: Provided, That for the purposes hereof an affidavit shall be considered prima facie evidence that the person making the affidavit does not advocate, and is not a member of an organization that advocates the overthrow of the Government of the United States by force or violence: Provided further, That any person who advocates, or who is a member of an organization that advocates, the overthrow of the Government of the United States by force or violence and accepts employment the salary or wages for which are paid from any appropriation in this Act shall be guilty of a felony and, upon conviction, shall be fined not more than $1,000 or imprisoned for not more than one year, or both: Provided further, That the above penalty clause shall be in addition to, and not in substitution for, any other provisions of existing law.

SEC. 302. No part of any appropriation contained in this Act or authorized hereby to be expended (except as otherwise provided for herein) shall be used to pay the compensation of any officer or employee of the Government of the United States, whose post of duty is in continental United States unless such person is a citizen of the United States, or a person in the service of the United States on the date of the approval of this Act who being eligible for citizenship had theretofore filed a declaration of intention to become a citizen or who owes allegiance to the United States. This section shall not apply to citizens of the Commonwealth of the Philippines.

SEC. 303. In any case where an office or bureau of the Government, or a part thereof, is transferred during the fiscal years 1942 or 1943 from the District of Columbia, the appropriation for such office or bureau for such fiscal years for personal services in the District of Columbia shall be available for personal services outside the District of Columbia.

SEC. 304. The appropriations and authority with respect to appropriations contained herein for the fiscal year 1943 shall be available from and including July 1, 1942, for the purposes respectively provided in such appropriations and authority. All obligations incurred during the period between June 30, 1942, and the date of the enact-
ment of this Act in anticipation of such appropriations and authority are hereby ratified and confirmed if in accordance with the terms thereof.

Sec. 305. This Act may be cited as the "Second Deficiency Appropriation Act, 1942".

Approved, July 2, 1942.

[CHAPTER 477] AN ACT
Making appropriations for the Military Establishment for the fiscal year ending June 30, 1943, and for other purposes.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the following sums are appropriated, out of any money in the Treasury not otherwise appropriated, for the Military Establishment for the fiscal year ending June 30, 1943, and for other purposes, namely:

MILITARY ACTIVITIES
OFFICE OF THE SECRETARY OF WAR
CONTINGENCIES OF THE ARMY

For all emergencies and extraordinary expenses arising in the War Department or any of its subordinate bureaus or offices in the District of Columbia, or in the Army at large, but impossible to be anticipated or classified, including personal services, the purchase of lawbooks, books of reference, subscriptions to newspapers and periodicals; the actual and necessary expenses or per diem in lieu thereof, as may be determined and approved by the Secretary of War, of military and civilian personnel in and under the Military Establishment on special duty in foreign countries; and for examination of estimates of appropriations and of military activities in the field, to be expended on the approval or authority of the Secretary of War, and for such purposes as he may deem proper, and his determination thereon shall be final and conclusive upon the accounting officers of the Government, and payments from this appropriation may, in the discretion of the Secretary of War, be made on his certificate that the expenditures were necessary for confidential military purposes, $11,346,600.

FIELD EXERCISES

For expenses required for the conduct of special field exercises, including participation therein by the National Guard and the Organized Reserves, and including pay and travel of temporary employees and officers and enlisted men of the National Guard and the Organized Reserves, not otherwise provided for, allowances for enlisted men for quarters and rations, troop movements and travel of personnel of the Regular Army, in connection with special field exercises, including special combat training for small units, movement of matériel, maintenance and operation of structures and utilities, rental of land or purchase of options to rent land without reference to section 3648, Revised Statutes, use or repair of private property, and any other requisite supplies and services, and for settlement of claims (not exceeding $500 each) for damages to or loss of private property resulting from such exercises that have accrued or may hereafter accrue, when payment thereof will be accepted by the owners of the property in full satisfaction of such damages, and each claim is substantiated...
in such manner as the Secretary of War may prescribe by regulations and is approved by the Secretary of War, or by such other officer or officers as he may designate, whose action thereon shall be conclusive, $34,909,000.

Army War College

For expenses of the Army War College, being for the purchase of the necessary special stationery; textbooks, books of reference, scientific and professional papers; newspapers, and periodicals; maps; police utensils; employment of temporary, technical, or special services, and expenses of special lectures; purchase, repair, and cleaning of uniforms for guards; pay of employees; and for all other necessary expenses, $83,400.

Adjutant General's Department

COMMAND AND GENERAL STAFF SCHOOL, FORT LEAVENWORTH, KANSAS

For the purchase of textbooks, books of reference, scientific and professional papers, instruments, and material for instruction; employment of temporary, technical, special, and clerical services; and for other necessary expenses of instruction, at the Command and General Staff School, Fort Leavenworth, Kansas, $101,000.

Finance Department

FINANCE SERVICE, ARMY

Pay of the Army: For pay and allowances of the Army of the United States, including pay of Reserve officers and officers of the National Guard of the United States ordered to active duty under the provisions of section 37a and the fourth paragraph of section 38 of the National Defense Act, as amended; pay and allowances of the Women's Army Auxiliary Corps; pay of members of the Army Specialist Corps; pay of civilian employees at military headquarters; allowances for quarters for enlisted men on duty where public quarters are not available; interest on soldiers' deposits; payment of life insurance premiums authorized by law; payment of exchange by officers serving in foreign countries and when specially authorized by the Secretary of War, by officers disbursing funds pertaining to the War Department, when serving in Alaska, $6,007,267,501: Provided, That the appropriations contained in this Act shall not be available for increased pay for making aerial flights by nonflying officers at a rate in excess of $720 per annum, which shall be the legal maximum rate as to such officers, and such nonflying officers shall be entitled to such rate of increase by performing three or more flights within each ninety-day period, pursuant to orders of competent authority, without regard to the duration of such flight or flights: Provided further, That, during the continuance of the present war and for six months after the termination thereof, a flying officer as defined under existing law shall include flight surgeons, and commissioned officers or warrant officers while undergoing flying training: Provided further, That during the fiscal year ending June 30, 1943, no officer of the Army shall be entitled to receive an addition to his pay in consequence of the provisions of the Act approved May 11, 1908 (10 U. S. C. 803): Provided further, That members of the Army Specialist Corps who are assigned to the supply services of the Army may be paid from the appropriations for the work upon which they are engaged: Provided, however, That no part of any appropriation contained in this Act shall be available to pay the salary of any member of such
corps at a rate in excess of $5,000 per annum unless such member is appointed by the President, by and with the advice and consent of the Senate. Provided further, That no part of any appropriation contained in this Act shall be available for the pay of any person, other than military personnel, not a citizen of the United States, unless in the employ of the Government or in a pay status on the date of approval of this Act, under appropriations for the War Department, but nothing herein shall be construed as applying to instructors of foreign languages at the Military Academy, or to citizens of the Commonwealth of the Philippines, or to nationals of those countries allied with the United States in the prosecution of the war and whose employment is determined by the Secretary of War to be necessary, or to persons employed outside of the continental limits of the United States: Provided further, That, without deposit to the credit of the Treasurer of the United States and withdrawal on money requisitions, receipts of public moneys from sales or other sources by officers of the Army on disbursing duty and charged in their official accounts, except receipts to be credited to river and harbor and flood-control appropriations and retirement deductions, may be used by them as required for current expenditures, all necessary bookkeeping adjustments of appropriations, funds, and accounts to be made in the settlement of their disbursing accounts.

No payment shall be made from money appropriated in this Act to any officer on the retired list of the Army who, for himself or for others, is engaged in the selling of, contracting for the sale of, or negotiating for the sale of, to the Army or the War Department, any war materials or supplies.

No appropriation for the pay of the Army shall be available for the pay of any officer or enlisted man on the active list of the Army who is engaged in any manner with any publication which is carried paid advertising of firms doing business with the War Department: Provided, however, That nothing herein contained shall be construed to prohibit officers from writing or disseminating articles in accordance with regulations issued by the Secretary of War.

Travel of the Army: For travel allowances and travel in kind, as authorized by law, for persons traveling in connection with the military activities of the War Department, including mileage, transportation, reimbursement of actual expenses, or per diem allowances, to officers, including officers of the Women's Army Auxiliary Corps, and contract surgeons; transportation of troops; transportation, or reimbursement therefor, of nurses, cadets, enrolled members of the Women's Army Auxiliary Corps, enlisted men, recruits, recruiting parties, applicants for enlistment between places of acceptance for enlistment and recruiting stations, rejected applicants for enlistment, general prisoners, cadets and accepted cadets from their homes to the Military Academy, discharged cadets, civilian employees, including members of the Army Specialist Corps, civilian witnesses before courts martial, and dependents of civilian and military personnel; travel pay to discharged military personnel; transportation of discharged prisoners and persons discharged from Saint Elizabeths Hospital after transfer thereto from the military service, to their homes, or elsewhere as they may elect, the cost in each case not to be greater than to the place of last enlistment; transportation of persons discharged for fraudulent enlistment; monetary allowances for liquid coffee for troops traveling when supplied with cooked or travel rations; commutation of quarters and rations to enlisted men travel-
Nursing, civilian employees, etc.

Persons traveling on detached duty when it is impracticable to carry rations, and to applicants for enlistment and general prisoners traveling under orders; per diem allowances or actual cost of subsistence while in a travel status, to nurses, civilian employees, and civilian witnesses before courts martial; for rental of camp sites and the local procurement of communication service, fuel, light, water service, and other necessary supplies and services incident to individual or troop movements, including transportation of organizational equipment and impedimenta; and for transportation of authorized baggage of military and civilian personnel, including packing and unpacking, $549,525,958: Provided, That other appropriations for the Military Establishment shall be charged with such amounts as may be required for travel in connection with development, procurement, production, maintenance, or construction activities; and, with such exception, no other appropriation in this Act shall be available for any expense for or incident to travel of personnel of the Regular Army or civilian employees under the War Department, except the appropriation "Contingencies of the Army" and the appropriations for Engineer Service, Army, the National Guard, the Organized Reserves, the Reserve Officers' Training Corps, and the National Board for the Promotion of Rifle Practice, and except as may be provided for in the appropriations "Special Field Exercises", "Inter-American Relations, War Department", and "Air Corps, Army": Provided further, That, in addition to the authority contained in section 67, National Defense Act of June 3, 1916, as amended, a total of not to exceed $7,500 of the appropriations available to the War Department chargeable with expenses of travel shall be available for expenses incident to attendance at meetings of technical, professional, scientific, and other similar organizations, when, in the judgment of the Secretary of War, such attendance would be of benefit in the conduct of the work of the War Department: Provided further, That appropriations available for travel of personnel of the Military Establishment or employees under the War Department which are current at the date of relief from duty station of such personnel traveling under orders shall be charged with all expenses properly chargeable to such appropriations in connection with the travel enjoined, including travel of dependents and transportation of authorized baggage and household effects of such personnel, regardless of the dates of arrival at destination of the persons so traveling.

During the fiscal year 1943 the dependents and household effects of such military and civilian personnel in and under the Military Establishment on duty at stations outside the continental limits of the United States, or in Alaska, as may be determined upon by the Secretary of War, may, prior to the issuance of orders for the relief of such personnel from their stations, be moved (including packing and unpacking of household effects) to such locations as may be designated by such personnel, by the use of either Government or commercial means of transportation, and later from such locations to the duty stations to which such personnel may be ordered, and current appropriations of the Military Establishment available for travel and transportation may be used for this purpose, the decision of the Secretary of War to be final as to the dependency of any individual sought to be affected by this provision except as to travel performed subsequent to arrival in the United States: Provided further, That funds appropriated under this head may be applied to the payment of money allowances in lieu of transportation, or transportation and subsistence, at the rate of 3 cents per mile to enlisted men regardless of the mode of travel: Provided further, That the Secretary of War, in prescribing per diem rates of allowance, not exceeding $6, in lieu of
subsistence, for officers and warrant officers of the Army of the United States traveling on official business and away from their designated posts of duty, pursuant to the first and second paragraphs of section 12 of the Act approved June 16, 1942 (Public Law 697), is hereby authorized to prescribe such per diem rates of allowance, whether or not orders are given to such officers for travel to be performed repeatedly between two or more places in the same vicinity, and without regard to the length of time away from their designated posts of duty under such orders.

Expenses of courts martial: For expenses of courts martial, courts of inquiry, military commissions, retiring boards, and compensation of reporters and witnesses attending same, contract stenographic reporting services, and expenses of taking depositions and securing other evidence for use before the same, $259,000.

Apprehension of deserters: For the apprehension, securing, and delivering of soldiers absent without leave and of deserters, including escaped military prisoners, and the expenses incident to their pursuit; and no greater sum than $25 for each deserter or escaped military prisoner shall, in the discretion of the Secretary of War, be paid to any civil officer or citizen for such services and expenses; for a donation of $10 to each prisoner discharged otherwise than honorably upon his release from confinement under court-martial sentence involving dishonorable discharge; and for a donation of not to exceed $10 to each person discharged for fraudulent enlistment as authorized by law, $508,500.

Finance service: For compensation of clerks and other employees of the Finance Department, including not to exceed $900 for any one person for allowances for living quarters, including heat, fuel, and light, as authorized by the Act approved June 26, 1930 (5 U. S. C. 118a), $16,840,000.

Claims for damages to and loss of private property: For payment of claims, including claims of military and civilian personnel in and under the War Department, not exceeding $500 each in amount, for damages to or loss of private property incident to the training, practice, operation, or maintenance of the Army that have accrued, or may hereafter accrue, from time to time, $36,300: Provided, That settlement of such claims shall be made by the General Accounting Office, upon the approval and recommendation of the Secretary of War, where the amount of damages has been ascertained by the War Department, and payment thereof will be accepted by the owners of the property in full satisfaction of such damages.

Claims of officers, enlisted men, and nurses of the Army for destruction of private property: For the payment of claims of officers, enlisted men, and nurses of the Army for private property lost, destroyed, captured, abandoned, or damaged in the military service of the United States, under the provisions of an Act approved March 4, 1921 (31 U. S. C. 218-222), $46,000.

In all: Finance Service, Army, $6,574,583,259, to be accounted for as one fund.

Quarters, etc.

Welfare of enlisted men: For the equipment and conduct of school, reading, lunch, and amusement rooms, service clubs, chapels, gymnasiums, and libraries, including periodicals and other publications and subscriptions for newspapers, salaries of civilians employed in the hostess and library services, transportation of books and equipment, $41 Stat. 1436.
for these services, rental of films, purchase of slides for and making repairs to moving-picture outfits, and for similar and other recreational purposes at training and mobilization camps now established or which may be hereafter established, including expenses for the entertainment and instruction of enlisted personnel, $16,248,000.

Subsistence of the Army: Purchase of subsistence supplies: For issue as rations to troops, including retired enlisted men when ordered to active duty, civil employees when entitled thereto, hospital matrons, applicants for enlistment while held under observation, general prisoners of war, and general prisoners at posts; ice for issue to organizations of enlisted men and offices at such places as the Secretary of War may determine, and for preservation of stores; for the subsistence of the masters, officers, crews, and employees of the vessels of the Army Transport Service; meals for recruiting parties and applicants for enlistment while under observation; for sales to officers, including members of the Officers' Reserve Corps while on active duty, and enlisted men of the Army. For payments: Of the regulation allowances of commutation in lieu of rations to enlisted men on furlough and to enlisted men when stationed at places where rations in kind cannot be economically issued, including retired enlisted men when ordered to active duty. For payment of the regulation allowance of commutation in lieu of rations for enlisted men, applicants for enlistment while held under observation, civilian employees who are entitled to subsistence at public expense, and general prisoners while sick in hospitals, to be paid to the surgeon in charge; advertising; for providing prizes to be established by the Secretary of War for enlisted men of the Army who graduate from the Army schools for bakers and cooks; and for other necessary expenses incident to the purchase, testing, care, preservation, issue, sale, and accounting for subsistence supplies for the Army; in all, $1,433,299,450: Provided, That none of the money appropriated in this Act shall be used for the purchase of oleomargarine or butter substitutes for other than cooking purposes, except to supply an expressed preference therefor or for use where climatic or other conditions render the use of butter impracticable: Provided further, That no part of this or any other appropriation contained in this Act shall be available for the procurement of any article of food or clothing not grown or produced in the United States or its possessions, except to the extent that the Secretary of War shall determine that articles of food or clothing grown or produced in the United States or its possessions cannot be procured of satisfactory quality and in sufficient quantities and at reasonable prices as and when needed, and except procurements by vessels in foreign waters and by establishments located outside the continental United States, except the Territories of Hawaii and Alaska, for the personnel attached thereto.

Regular supplies of the Army: For all supplies, services, and other expenses, not otherwise provided for, incident to the design, development, procurement, manufacture, care, protection, alteration, repair, maintenance, installation, storage, and issue of Quartermaster Corps supplies, materials, and equipment (exclusive of fixed installations in buildings otherwise provided for), including lawbooks, books of reference, periodicals, newspapers, market reports and personal services; for supplies and equipment for troop and general service schools; for operation of field printing plants under the jurisdiction of the Quartermaster Corps and contract printing and binding; for subsistence and care of riding and draft animals, for remounts, and for the authorized number of officers' mounts; for straw for soldiers' bedding; for expenses incident to raising and harvesting forage on military reservations, including, when specifically authorized by the Secretary of War, the cost of irrigation, $158,361,780.
Clothing and equipage: For cloth, woolens, materials, and for the purchase and manufacture of clothing for the Army, including retired enlisted men when ordered to active duty, for issue and for sale; for payment of commutation of clothing due to warrant officers of the mine-planter service and to enlisted men; for altering and fitting clothing and washing and cleaning when necessary; for operation of laundries, existing or now under construction, including purchase and repair of laundry machinery therefor; for the authorized issues of laundry materials for use of general prisoners confined at military posts without pay or allowances, and for applicants for enlistment while held under observation; for equipment and repair of equipment of existing dry-cleaning plants, salvage and sorting storehouses, hat-repairing shops, shoe-repair shops, clothing-repair shops, and garbage-reduction works; for equipage, including authorized issues of toilet articles, barbers' and tailors' material, for use of general prisoners confined at military posts without pay or allowances and applicants for enlistment while held under observation; issue of toilet kits to recruits upon their first enlistment; for expenses of packing and handling and similar necessaries; for a suit of citizens' outer clothing and when necessary an overcoat, the cost of all not to exceed $30, to be issued each soldier discharged otherwise than honorably, to each enlisted man convicted by civil court for an offense resulting in confinement in a penitentiary or other civil prison, and to each enlisted man ordered interned by reason of the fact that he is an alien enemy, or, for the same reason, discharged without internment; for indemnity to officers and men of the Army for clothing and bedding, and so forth, destroyed since April 22, 1898, by order of medical officers of the Army for sanitary reasons, $1,972,370,295.

Incidental expenses of the Army: Postage; hire of laborers in the Quartermaster Corps, including the care of officers' mounts when the same are furnished by the Government; compensation of clerks and other employees of the Quartermaster Corps, including not to exceed $900 for any one person for allowances for living quarters, including heat, fuel, and light, as authorized by the Act of June 26, 1930 (5 U. S. C. 118a), and clerks, foremen, watchmen, and organist for the United States Disciplinary Barracks; incidental expenses of recruiting; for activities of chaplains (excluding ritual garments and personal services); for the operation of coffee-roasting plants; for maintenance of Quartermaster branch depots, including utilities; for tests and experimental and development work and scientific research to be performed by the Bureau of Standards for the Quartermaster Corps; for inspection service and instruction furnished by the Department of Agriculture which may be transferred in advance; for such additional expenditures as are necessary and authorized by law in the movements and operation of the Army and at military posts, and not expressly assigned to any other departments; for supplies, services, and other expenses essential in conducting instruction of the Army in tactical or special activities and in the operation of Arm or Service Boards not otherwise provided for; for burial of the dead as authorized by Acts of May 17, 1938 (10 U. S. C. 916-916d), and July 8, 1940 (54 Stat. 743), including remains of personnel of the Women's Army Auxiliary Corps and of the Army of the United States who die while on active duty, including travel allowances of attendants accompanying remains, communication service, transportation of remains, and acquisition by lease or otherwise of temporary burial sites, $192,037,714.

Army transportation: For transportation of Army supplies, including packing, crating, and unpacking; of horse equipment; and of funds for the Army; for transportation on Army vessels, notwithstanding the provisions of other law, of privately owned automobiles.
of Army personnel upon change of station; for maintenance and operation of holding and reconsignment depots; for the purchase or construction, alteration, operation, and repair, and for the lease or procurement from the Maritime Commission or the War Shipping Administration, of boats and other vessels; for wharfage, tolls, and ferriage; for drayage and cartage; for the purchase, manufacture (including both material and labor), maintenance, hire, and repair of pack saddles and harness; for the purchase, exchange, hire, operation, maintenance, and repair of wagons, carts, drays, other vehicles, and horse-drawn and motor-propelled passenger-carrying vehicles required for the transportation of troops and supplies and for official military and garrison purposes; for hire of draft and pack animals, $3,721,692,958: Provided, That the unit cost of medium-weight passenger-carrying automobiles shall not exceed $1,400, including the value of any vehicle exchanged: Provided further, That during the fiscal year 1943 the cost of transportation from point of origin to the first point of storage or consumption of supplies, equipment, and material in connection with the manufacturing and purchasing activities of the Quartermaster Corps may be charged to the appropriations from which such supplies, equipment, and material are procured.

Horses, draft and pack animals: For the purchase of draft and pack animals and horses within limits as to age, sex, and size to be prescribed by the Secretary of War for remounts for officers entitled to public mounts, for the United States Military Academy, and for such organizations and members of the military service as may be required to be mounted, and for all expenses incident to such purchases (including expenses for encouragement of the breeding of riding horses suitable for the Army, in cooperation with the Bureau of Animal Industry, Department of Agriculture, including the purchase of animals for breeding purposes and their maintenance), $42,000.

In all, supplies and transportation, $7,494,072,147: Provided, That all funds heretofore made available under the title "Quartermaster Service, Army" shall be merged with and become a part of this appropriation to be disbursed and accounted for as one fund.

**Signal Corps**

**Signal Service of the Army**

Purchase, equipment, operation, and repair of military telegraph, telephone, radio, cable, and signaling systems; signal equipment and stores; heliographs, signal lanterns, flags, and other necessary instruments; wind vanes, barometers, anemometers, thermometers, and other meteorological instruments; photographic and cinematographic work performed for the Army by the Signal Corps; motorcycles, motor-driven and other vehicles for technical and official purposes in connection with the construction, operation, and maintenance of communication or signaling systems, and supplies for their operation and maintenance; professional and scientific books of reference, pamphlets, periodicals, newspapers, and maps for use of the Signal Corps and in the office of the Chief Signal Officer; telephone apparatus, including rental and payment for commercial, exchange, message, trunk-line, long-distance, and leased-line telephone service at or connecting any post, camp, cantonment, depot, arsenal, headquarters, hospital, aviation station, or other office or station of the Army, excepting the local telephone service for the various bureaus of the War Department in the District of Columbia, and toll messages pertaining to the office of the Secretary of War; electric time service; the rental of commercial telegraph lines and equipment, and their operation at or
connecting any post, camp, cantonment, depot, arsenal, headquarters, hospital, aviation station, or other office or station of the Army, including payment for official individual telegraph messages transmitted over commercial lines; electrical installations and maintenance thereof at military posts, cantonments, camps, and stations of the Army, fire control and direction apparatus, and matériel for Field Artillery; salaries of civilian employees, including those necessary as instructors at vocational schools; supplies, general repairs, reserve supplies, and other expenses connected with the collecting and transmitting of information for the Army by telegraph or otherwise; experimental investigation, research, purchase, and development, or improvements in apparatus, and maintenance of signaling and accessories thereto, including machines, instruments, and other equipment for laboratory and repair purposes; lease, alteration, and repair of such buildings required for storing or guarding Signal Corps supplies, equipment, and personnel when not otherwise provided for, including the land therefor, the introduction of water, electric light and power, sewerage, grading, roads and walks, and other equipment required; for all expenses incident to the preparation of plans, and construction, purchase, installation, equipment, maintenance, repair, and operation of aircraft warning service systems, and their accessories, including purchase of lands and rights-of-way, acquisition of leaseholds and other interests therein, and temporary use thereof $2,617,506,025.

AIR CORPS

AIR CORPS, ARMY

For creating, maintaining, and operating at established aviation schools courses of instruction for military personnel, including payment of tuition, cost of equipment and supplies necessary for instruction, purchase of tools, equipment, materials, machines, textbooks, books of reference, scientific and professional papers, instruments, and materials for theoretical and practical instruction; for maintenance, repair, storage, and operation of airships, war balloons, and other aerial machines, including instruments, materials, gas plants, hangars, and repair shops, and appliances of every sort and description necessary for the operation, construction, or equipment of all types of aircraft, and all necessary spare parts and equipment connected therewith and the establishment of landing and take-off runways; for purchase of supplies for securing, developing, printing, and reproducing photographs in connection with aerial photography; improvement, equipment, maintenance, and operation of plants for testing and experimental work, and procuring and introducing water, electric light and power, gas, and sewerage, including maintenance, operation, and repair of such utilities at such plants, for the procurement of helium gas; for travel of officers and enlisted men of the Air Corps by air in connection with the administration of this appropriation, including travel by air or rail required in connection with the transportation of new aircraft from factory to first destination; salaries and wages of civilian employees as may be necessary; transportation of materials in connection with consolidation of Air Corps activities; experimental investigations and purchase and development of new types of aircraft, accessories thereto, and aviation engines, including plans, drawings, and specifications thereof; for the purchase, manufacture, and construction of aircraft, including instruments and appliances of every sort and description necessary for the operation, construction, or equipment of all types of aircraft, and all necessary spare parts and equipment connected therewith; or the
marking of military airways where the purchase of land is not involved; for the purchase, manufacture, and issue of special clothing, wearing apparel, and similar equipment for aviation purposes; for all necessary expenses connected with the sale or disposal of surplus or obsolete aeronautical equipment, and the rental of buildings and other facilities for the handling or storage of such equipment; for the rental of office space and other facilities in connection with Air Corps procurement activities; for the services of not more than four consulting engineers at experimental stations of the Air Corps as the Secretary of War may deem necessary, at rates of pay to be fixed by him not to exceed $50 a day for not exceeding fifty days each and necessary traveling expenses; purchase of special apparatus and appliances, repairs, and replacements of same used in connection with special scientific medical research in the Air Corps; for maintenance and operation of such Air Corps printing plants outside of the District of Columbia as may be authorized in accordance with law; for publications, station libraries, special furniture, supplies and equipment for offices, shops, and laboratories; for special services, including the salvaging of wrecked aircraft; for payment of claims (not exceeding $500 each) for damage to private property including claims of military and civilian personnel in and under the War Department, and for injury to persons other than military personnel resulting from the operation of aircraft at home and abroad when each claim is substantiated by a survey report of a board of officers appointed by the commanding officer of the nearest aviation post and approved by the Chief of Air Corps and the Secretary of War, $11,316,898,910, of which amount not to exceed $702,283,995 shall be for payment of obligations incurred under contract authorizations under this head in appropriation Acts for the fiscal years 1941 and 1942.

MEDICAL DEPARTMENT

MEDICAL AND HOSPITAL DEPARTMENT

For the manufacture and purchase of medical and hospital supplies for military posts, camps, hospitals, hospital ships and transports, for laundry work for enlisted men and Army nurses while patients in a hospital, and supplies required for mosquito destruction in and about military posts in the Canal Zone; for operation of the Army Medical Library and Museum under the direct supervision of the Surgeon General; for the purchase of veterinary supplies and hire of veterinary surgeons; for expenses of medical supply depots and maintenance of branch depots; for medical care and treatment of patients, including supernumeraries, not otherwise provided for, including care, treatment and subsistence in private hospitals of military personnel and members of the Women's Army Auxiliary Corps, whether on duty or on furlough or on leave of absence except when elective medical treatment has been obtained by such personnel in civilian hospitals or from civilian physicians or dentists, civilian employees of the Army, or of applicants for enlistment, and of prisoners of war and other persons in military custody or confinement, when entitled thereto by law, regulation, or contract; for medical care and treatment of authorized personnel of any country whose defense the President deems vital to the defense of the United States when such care and treatment cannot be obtained from medical units of their own country; for the proper care and treatment of epidemic and contagious diseases in the Army or at military posts or stations, including measures to prevent the spread thereof, and the payment of reasonable damages not otherwise provided for for bedding and clothing injured or destroyed in
such prevention; for the care of insane Filipino soldiers in conformity with the Act of Congress approved May 11, 1908 (24 U. S. C. 198); for the pay of male and female nurses, not including the Army Nurse Corps, and of cooks and other civilians employed for the proper care of sick officers and soldiers, under such regulations fixing their number, qualifications, assignments, pay, and allowances as shall have been or shall be prescribed by the Secretary of War; for the pay of interns; for the pay of civilian physicians employed to examine physically applicants for enlistment and enlisted men and to render other professional services from time to time under proper authority; for the pay of other employees of the Medical Department; for the payment of express companies and local transfers employed directly by the Medical Department for the transportation of medical and hospital supplies, including bidders' samples and water for analysis; for supplies for use in teaching the art of cooking to the enlisted force of the Medical Department; for the pay of internees; for the pay of civilian physicians employed to examine physically applicants for enlistment and enlisted men and to render other professional services from time to time under proper authority; for the pay of other employees of the Medical Department; for the payment of express companies and local transfers employed directly by the Medical Department for the transportation of medical and hospital supplies, including bidders' samples and water for analysis; for supplies for use in teaching the art of cooking to the enlisted force of the Medical Department; for the supply of Army and Navy Hospital at Hot Springs, Arkansas; for advertising, laundry, and all other necessary miscellaneous expenses of the Medical Department, $731,667,638, of which amount not to exceed $975,000 shall be for payment of obligations incurred under contract authorizations under this head in appropriation Acts for the fiscal year 1941.

CORPS OF ENGINEERS

ENGINEER SERVICE, ARMY

Engineer Service: For the design, development, procurement, manufacture, maintenance, alteration, repair, installation, storage, and issue of engineer equipment, instruments, appliances, supplies, materials, tools and machinery required in the equipment and training of troops and in military operations, including military surveys, and including the purchase, exchange, maintenance, repair, and operation of passenger-carrying vehicles; for the operation and maintenance of the Engineer School, including (a) compensation of civilian lecturers, and (b) purchase and binding of scientific and professional books, pamphlets, papers, and periodicals; for the procurement, preparation, and reproduction of maps and similar data for military purposes; for expenses incident to the Engineer Service in military and training operations, including military surveys, and including (a) research and development of improved methods in such operations, (b) the rental of storehouses and grounds and (c) repair and alteration of buildings, including heat, light, power, water, and communication service, not otherwise provided for and (d) expenses of railroad operation, including purchase or lease of equipment and materials and the purchase, maintenance, repair, and operation of railroad motive power and rolling stock, and the acquisition of lands, rights-of-way thereon, and other interests therein and temporary use thereof, $874,132,192.

Military posts: For construction and installation of buildings, utilities, flying fields, fortifications, and appurtenances thereto, or other facilities required for military use and for each and every object and expense connected therewith, including (a) housing, storage, interior facilities, fixed equipment, piers, roads, railroads, communications, water, sewerage, and electric systems, (b) expenses incident to the preparation of plans, the purchase and installation of equipment, (c) the employment of persons and the procurement of supplies, equipment, printing, binding, communication service, newspapers, lawbooks, books of reference, periodicals, at the seat of government and elsewhere, (d) the purchase, maintenance, repair, operation, and exchange of passenger-carrying vehicles, (e) the acquisition of land,

For the maintenance, installation, repair, operation, protection and rental of buildings, structures, grounds, utilities, flying fields, fortifications, and appurtenances thereto, or other facilities required for military use; and for each and every object of expense connected therewith, including (a) the procurement of supplies, equipment, fuel, printing, binding, communication services, newspapers, lawbooks, books of reference, periodicals, at the seat of government and elsewhere, (b) the purchase, maintenance, repair, operation, and exchange of passenger-carrying vehicles, (c) the manufacture, procurement, purchase, storage, issue, and transportation (including research, planning, design, development, inspection, tests, and the handling) of water, gas, electricity, tools, machinery and equipment, (d) and such construction at Army posts of additions, extensions, alterations, and rehabilitation, necessary to a proper discharge of maintenance, repair, and operations work, $341,042,000: Provided, That the amounts to be assessed and collected by the Secretary of War for expenditure for maintenance purposes at Fort Monroe, Virginia, under the provisions of the Act of August 1, 1894 (28 Stat. 212), shall be $13,520 for wharf and $5,053 for roads and sewage system: Provided further, That this appropriation shall be available for the rental of offices, garages, and stables for military attaches: Provided further, That no part of the funds herein appropriated shall be available for construction of a permanent nature of an additional building or an extension or addition to an existing building, the cost of which in any case exceeds $20,000; Provided further, That the monthly rental rate to be paid out of this appropriation for stabling any animal shall not exceed $15.

Construction and repair of hospitals: For construction and repair of hospitals at military posts already established and occupied, including all expenditures for construction and repairs required at the Army and Navy Hospital at Hot Springs, Arkansas, and for the construction and repair of general hospitals and expenses incident thereto, and for additions needed to meet the requirements of increased garrisons, and for temporary hospitals in standing camps and cantonments; for the alteration of permanent buildings at posts for use as hospital, construction and repair of temporary hospital buildings at permanent posts, construction and repair of temporary general hospitals, rental or purchase of grounds, and rental and alteration of buildings for use for hospital purposes in the District of Columbia and elsewhere, including necessary temporary quarters for hospital personnel, outbuildings, heating and laundry apparatus, plumbing, water and sewers, and electric work, cooking apparatus, and roads and walks for the same, $8,263,000.

In all: Engineer Service, Army, $3,312,545,192, to be accounted for as one fund.

ORDNANCE DEPARTMENT

ORDNANCE SERVICE AND SUPPLIES, ARMY

For manufacture, procurement, storage, and issue, including research, planning, design, development, inspection, test, alteration, maintenance, repair, and handling of ordnance material, together
with the machinery, supplies, and services necessary thereto; for supplies and services in connection with the general work of the Ordnance Department, comprising police and office duties, rents, tolls, fuel, light, water, advertising, stationery, typewriting and computing machines, including their exchange, and furniture, tools, and instruments of service; to provide for training and other incidental expenses of the ordnance service; for instruction purposes, other than tuition; for the purchase, completely equipped, of plant vehicles, including trucks, ambulances, and station wagons, and for maintenance, repair, and operation of motor-propelled and horse-drawn freight and passenger-carrying vehicles; for ammunition for military salutes at Government establishments and institutions to which the issues of arms for salutes are authorized; for services, material, tools, and appliances for operation of the testing machines and chemical laboratory in connection therewith; for publications for libraries of the Ordnance Department, including the Ordnance Office, including subscriptions to periodicals; not to exceed $150,000 for services of such consultants as the Secretary of War may deem necessary, at rates of pay to be fixed by him not to exceed $50 per day and for their necessary traveling expenses, $9,948,319,237.

ROCK ISLAND BRIDGE, ROCK ISLAND, ILLINOIS

For operating, repair, and preservation of Rock Island bridges and viaduct, and maintenance and repair of the arsenal street connecting the bridges, $33,000.

REPAIRS OF ARSENALS

For repairs and improvements of ordnance establishments, and to meet such unforeseen expenditures as accidents or other contingencies may require, $7,499,000.

CHEMICAL WARFARE SERVICE

For purchase, manufacture, and test of chemical warfare gases or other toxic substances, incendiary materials and munitions, gas masks, or other offensive or defensive materials or appliances required for chemical warfare purposes, investigations, research, design, experimentation, and operation, purchase of chemicals, special scientific and technical apparatus and instruments, including services connected therewith; for the payment of part-time or intermittent employment of such scientists and technicists as may be contracted for by the Secretary of War, in his discretion, at a rate of pay not exceeding $50 per diem for any person so employed; for the purchase, maintenance, repair, and operation of freight- and passenger-carrying motor vehicles; construction, maintenance, and repair of plants, buildings, and equipment, and the machinery therefor; receiving, storing, and issuing of supplies, comprising police and office duties, rents, tolls, fuels, gasoline, lubricants, paints and oils, rope and cordage, light, water, advertising, stationery, typewriting and computing machines including their exchange, office furniture, tools, and instruments; for incidental expenses; for civilian employees; for libraries of the Chemical Warfare Service and subscriptions to periodicals; for expenses incidental to the organization, training, and equipment of special gas troops not otherwise provided for, including the training of the Army in chemical warfare, both offensive and defensive, together with the necessary schools, tactical demonstrations, and maneuvers; for current expenses of chemical projectile filling plants and proving grounds, including construction and maintenance of rail transportation, repairs,
altemations, accessories, building and repairing butts and targets, clearing and grading ranges, $620,546,541.

**SPECIAL SERVICE SCHOOLS**

**Infantry School**: For supplies, services, and other expenses essential in conducting instruction at the Infantry School, $702,000.

**Cavalry Activities**: For the purchase of textbooks, books of reference, scientific and professional papers, instruments, and materials for instruction; employment of temporary, technical, special, and clerical services; and for other necessary expenses of instruction at the Cavalry School, Fort Riley, Kansas; and for the instruction of the Army in cavalry activities, $128,950.

**Field Artillery Activities**: For the pay of employees; the purchase of books, pamphlets, periodicals, and newspapers; procurement of supplies, materials, and equipment for instruction purposes; and other expenses necessary in the operation of the Field Artillery School of the Army, and for the instruction of the Army in Field Artillery activities, $732,200.

**Coast Artillery Activities**: For supplies, services, and other expenses essential in conducting instruction at the Coast Artillery Schools, including maintenance, operation, and repair of passenger-carrying vehicles, $167,760.

In all: Special service schools, $1,780,910, to be accounted for as one fund.

**ARMORED FORCE**

**INSTRUCTION IN ARMORED FORCE ACTIVITIES**

For supplies, services, and other expenses essential in conducting instruction of the Army in armored-force activities, $750,000.

**SEACOAST DEFENSES**

For all expenses incident to the preparation of plans and the construction, purchase, installation, equipment, maintenance, repair, and operation of fortifications and other works of defense, and their accessories, including personal services, ammunition storage, maintenance of channels to submarine-mine wharves, purchase of lands and rights-of-way as authorized by law, acquisition of leaseholds and other interests therein, and temporary use thereof, and payments for leasehold interests may be made in advance for the entire term notwithstanding the provisions of section 3648, Revised Statutes, and for experimental, test, and development work, $97,249,641, of which $27,106,700 shall be available for payments of obligations incurred under contract authorizations in appropriation acts for the fiscal years 1941 and 1942.

**UNITED STATES MILITARY ACADEMY**

**PAY OF MILITARY ACADEMY**

Cadets: For pay of cadets, $1,879,200: Provided, That during the fiscal year ending June 30, 1943, no officer of the Army shall be entitled to receive any increase in pay or allowances because of detail or assignment to duty in any capacity at the Military Academy: Provided further, That the duties of librarian of the United States Military Academy may be performed by an officer of the Regular Army retired from active service under the provisions of section 1251, Revised Statutes, and detailed on active duty for that purpose.
MAINTENANCE AND OPERATION, UNITED STATES MILITARY ACADEMY

For text and reference books for instruction; increase and expense of library; office equipment and supplies; stationery, blank books, forms, printing and binding, and periodicals; diplomas for graduates; expense of lectures; apparatus equipment, supplies, and materials for purpose of instruction and athletics, and maintenance and repair thereof; musical instruments and maintenance of band; care and maintenance of organ; equipment for cadet mess; postage, telephones, and telegrams; freight and expressage; for commutation of rations for cadets in lieu of the regular established ration; for commutation of rations for civilians employed at cadet mess in the same amount as deducted from each civilian's pay for said rations; maintenance of children's school (not exceeding $12,200); contingencies for superintendent of the academy, to be expended in his discretion (not to exceed $5,200); expenses of the members of the Board of Visitors (not exceeding $1,600); contingent fund, to be expended under the direction of the Academic Board (not exceeding $1,000); improvement, repair, and maintenance of buildings and grounds (including roads, walls, and fences); shooting galleries and ranges; cooking, heating, and lighting apparatus and fixtures and operation and maintenance thereof; maintenance of water, sewer, and plumbing systems; maintenance of and repairs to cadet camp; fire-extinguishing apparatus; machinery and tools and repairs of same; maintenance, repair, and operation of motor-propelled vehicles; policing buildings and grounds; furniture, refrigerators, and lockers for Government-owned buildings at the academy and repair and maintenance thereof; fuel for heat, light, and power; pay of employees; and other necessary incidental expenses in the discretion of the superintendent; in all, $4,677,730: Provided, That not to exceed $3,750 of this amount shall be available to liquidate the indebtedness of cadets separated from the service for any reason during their first year, who at the time of their separation are in debt to the cadet store.

NATIONAL GUARD

For the National Guard, $99,900, which amount shall be available for any of the objects, as may be determined by the War Department, specified in the appropriations for the National Guard in the Military Appropriation Act, 1942.

No part of the appropriations made in this Act shall be available for pay, allowances, or traveling or other expenses of any officer or enlisted man of the National Guard who may be drawing a pension, disability allowance, disability compensation, or retired pay (where retirement has been made on account of physical disability or age) from the Government of the United States, or, who being an officer or enlisted man of the National Guard and eighteen years of age or over at the time the organization to which he was attached was ordered into active military service in the Army of the United States in consequence of Public Resolution Numbered 96, Seventy-sixth Congress, approved August 27, 1940, did not enter upon and satisfactorily complete such active military service, except (1) officers or enlisted men who were excused by competent authority for the reason that their civil employment was deemed to be of greater value to the National Defense than active military service, and (2) such officers and enlisted men who were unable satisfactorily to complete such active military service because of physical incapacity of a temporary nature growing out of such active military service: Provided, That nothing herein shall be construed as barring the continuance of adjutants general.
Nonapplication of designated restrictions.

Establishment, maintenance, etc.

Restriction on use of funds for pensioners, etc.

Medical Reserve Corps.

Pay, etc., of certain officers and nurses.

Supplies, etc.

Training camps.

Travel allowance.

ORGANIZED RESERVES

For establishment, maintenance, and operation of Organized Reserve headquarters; for miscellaneous expenses incident to the administration of the Organized Reserves, including the maintenance and operation of motor-propelled passenger-carrying vehicles; for the actual and necessary expenses, or per diem in lieu thereof, at rates authorized by law, incurred by officers and enlisted men of the Regular Army and Reserve officers ordered to active duty for periods in excess of fifteen days traveling on duty in connection with the Organized Reserves, and for travel of dependents, and packing and transportation of baggage of such personnel, $100.

No appropriation made in this Act shall be available for pay, allowances, or traveling or other expenses of any officer of the Organized Reserves who may be drawing a pension, disability allowance, disability compensation, or retired pay from the Government of the United States.

The pay and allowances of such additional officers and nurses of the Medical Reserve Corps as are required to supplement the like officers and nurses of the Regular Army in the care of beneficiaries of the United States Veterans' Administration treated in Army hospitals may be paid from the funds allotted to the War Department by that Administration under existing law.

CITIZENS' MILITARY TRAINING

RESERVE OFFICERS' TRAINING CORPS

For the procurement, maintenance, and issue, under such regulations as may be prescribed by the Secretary of War, to institutions at which one or more units of the Reserve Officers' Training Corps are maintained, of such public animals, means of transportation, supplies, tentage, equipment, and uniforms as he may deem necessary, including cleaning and laundering of uniforms and clothing at camps; and to forage, at the expense of the United States, public animals so issued, and to pay commutation in lieu of uniforms at a rate to be fixed annually by the Secretary of War; for transporting said animals and other authorized supplies and equipment from place of issue to the several institutions and training camps and return of same to place of issue when necessary; for purchase of training manuals, including Government publications and blank forms; for the establishment and maintenance of camps for the further practical instruction of the members of the Reserve Officers' Training Corps, and for transporting members of such corps to and from such camps or other places designated by the Secretary of War, and to subsist them while traveling to and from such camps and while remaining therein so far as appropriations will permit, or, in lieu of transporting them to and from such camps and subsisting them while en route, to pay them travel allowance at the rate of 5 cents per mile for the distance by the shortest usually traveled route from the places from which they are authorized to proceed to the camp and for the return travel thereto, and to pay the return travel pay in advance of the actual performance of the travel, or to pay commutation in lieu of subsistence at camps at rates fixed by the Secretary of War; for expenses
incident to the use, including upkeep and depreciation costs, of supplies, equipment, and matériel furnished in accordance with law from stocks under the control of the War Department; for pay for students attending advanced camps at the rate prescribed for soldiers of the seventh grade of the Regular Army; for the payment of commutation of subsistence to members of the senior division of the Reserve Officers' Training Corps, at a rate not exceeding the cost of the garrison ration prescribed for the Army, as authorized in the Act approved June 3, 1916, as amended by the Act approved June 4, 1920 (10 U. S. C. 387); for the medical and hospital treatment of members of the Reserve Officers' Training Corps, who suffer personal injury or contract disease in line of duty, and for other expenses in connection therewith, including pay and allowances, subsistence, transportation, and burial expenses, as authorized by the Act of June 15, 1936 (49 Stat. 1507); for mileage, traveling expenses, or transportation, for transportation of dependents (including dependents of retired officers, warrant officers, and enlisted men of the first three grades, and enlisted men of the first three grades of the Regular Army Reserve, ordered to active duty and upon relief therefrom), and for packing, crating, and unpacking, and transportation of baggage (including baggage of retired officers, warrant officers, and enlisted men of the first three grades, and enlisted men of the first three grades of the Regular Army Reserve ordered to active duty and upon relief therefrom) for officers, warrant officers, and enlisted men traveling on duty pertaining to or on detail to or relief from duty with the Reserve Officers' Training Corps; for the purchase, maintenance, repair, and operation of motor vehicles, including station wagons; for the procurement and issue as provided in section 55c of the Act approved June 4, 1920 (10 U. S. C. 1180), and in section 1225, Revised Statutes, as amended, under such regulations as may be prescribed by the Secretary of War, to schools and colleges, other than those provided for in section 40 of the Act above referred to, of such arms, tentage, and equipment, and of ammunition, targets, and target materials, including the transporting of the same, and the overhauling and repair of articles issued, as the Secretary of War shall deem necessary for proper military training in said schools and colleges, $3,482,000: Provided, That uniforms and other equipment or material issued to the Reserve Officers' Training Corps in accordance with law shall be furnished from surplus stocks of the War Department without payment from this appropriation, except for actual expense incurred in the use and further issue; Provided further, That in no case shall the amount paid from this appropriation for uniforms, equipment, or material furnished to the Reserve Officers' Training Corps from stocks under the control of the War Department be in excess of the price current at the time the issue is made: Provided further, That none of the funds appropriated in this Act shall be used for the organization or maintenance of a greater number of mounted units in the Reserve Officers' Training Corps than were in existence on January 1, 1928, or for additional motor transport or tank units unless in replacement of existing cavalry units: Provided further, That none of the funds appropriated in this Act shall be available for any expense on account of any student in Air Corps, Dental Corps, or Veterinary units not a member of such units on May 5, 1932, but such stoppage of further enrollments shall not interfere with the maintenance of existing units: Provided further, That none of the funds appropriated elsewhere in this Act, except for printing and binding and pay and allowances of officers and enlisted men, shall be used for expenses in connection with the Reserve Officers' Training Corps.
PUBLIC LAWS—CH. 477—JULY 2, 1942
[56 Stat.]

NATIONAL BOARD FOR PROMOTION OF RIFLE PRACTICE, ARMY

Promotion of rifle practice: For construction, equipment, and maintenance of rifle ranges, the instruction of citizens in marksmanship, and promotion of practice in the use of rifled arms, for arms, ammunition, targets, and other accessories for target practice, for issue and sale in accordance with rules and regulations prescribed by the National Board for the Promotion of Rifle Practice and approved by the Secretary of War; for clerical services, including not exceeding $30,000 in the District of Columbia; for procurement of materials, supplies, trophies, prizes, badges, services, and such other items as are authorized in section 113, Act of June 3, 1916, and under this head in War Department Appropriation Act of June 7, 1924; for the conduct of the national matches, including incidental travel of rifle teams and of individuals and of Marine Corps and other detachments required in the operation of the matches and including incidental travel of rifle teams and individuals attending regional, national, and international competitions, and for the purchase of medals and badges for use in National Rifle Association competitions, including those fired as a part of the national matches; for mileage at 8 cents per mile for members of the National Board for the Promotion of Rifle Practice when authorized by the Secretary of War, any provision of law to the contrary notwithstanding; and for maintenance of the National Board for the Promotion of Rifle Practice, including not to exceed $4,500 for incidental expenses in addition to the amount authorized by Act of May 28, 1928; to be expended under the direction of the Secretary of War, $102,000.

INTER-AMERICAN RELATIONS, WAR DEPARTMENT

For all expenses necessary to enable the Secretary of War to adopt such measures, appropriate to the functions and activities of the War Department, as he may deem advisable, to promote better relations with the other American republics, including transportation and subsistence expenses, while traveling in the Western Hemisphere, of army officers and military students of the other American republics and Army officers of the United States, $500,000.

ARMY OF THE PHILIPPINES

For all expenses necessary for the mobilization, operation, and maintenance of the Army of the Philippines, including expenses connected with calling into the service of the armed forces of the United States the organized military forces of the Government of the Commonwealth of the Philippines, and expenditures connected with pay, allowances, operation, maintenance, and other activities of units and personnel of said organized military forces, and for the emergent mobilization and training of such forces, may be made without regard to the provisions of law regulating the expenditure of or accounting for funds of the United States but shall be expended and accounted for in a manner prescribed by the President of the United States, $28,313,000, which shall be available for payment to the Government of the Commonwealth of the Philippines upon its written request, either in advance of or in reimbursement for all or any part of the estimated or actual cost, as authorized by the Commanding General, United States Army Forces in the Far East, of necessary expenses for the purposes aforesaid: Provided, That any appropriation for the Military Establishment may be applied to the purposes aforesaid.
and may be reimbursed by transfer from this appropriation of the value of such property or service as may have been or may be applied to such purposes and any amount so transferred shall be available for expenditure for the purposes of the appropriation so reimbursed during the fiscal year in which such amount was received and the ensuing fiscal year.

SAALARIES, WAR DEPARTMENT

For compensation for personal services in the War Department proper, as follows:
Office of Secretary of War: Secretary of War, Under Secretary of War, Assistant Secretaries of War, and other personal services, $563,973: Provided, That not to exceed $200,000 of the appropriations contained in this Act for military activities shall be available for the payment of actual transportation expenses and not to exceed $10 per diem in lieu of subsistence and other expenses of persons serving while away from their homes, without other compensation from the United States, in an advisory capacity to the Secretary of War, and for the temporary employment of persons (at not to exceed $50 per day) or organizations, by contract or otherwise, without regard to section 3709 of the Revised Statutes or the civil service or classification laws: Provided, That no field-service appropriation shall be available for personal services in the War Department except as may be expressly authorized herein.
Office of Chief of Staff, $394,025.
Adjudant General's Office, $2,088,376.
Office of the Judge Advocate General, $134,990.
Office of the Chief Signal Officer, $371,350.
Office of Commanding General, Army Air Forces, $517,880.
Office of the Surgeon General, $393,205.
Office of Chief of Engineers, $531,186: Provided, That the services of such additional technical and clerical personnel as the Secretary of War may deem necessary may be employed only in the Office of the Chief of Engineers, to carry into effect the various appropriations for rivers and harbors and flood control, surveys, and preparation for and the consideration of river and harbor and flood-control estimates and bills, to be paid from such appropriations: Provided further, That the expenditures on this account for the fiscal year 1943 shall not exceed $643,290, and the Secretary of War shall each year, in the Budget, report to Congress the number of persons so employed, their duties, and the amount paid to each.
Office of Chief of Ordnance, $883,320.
Office of Chief of Chaplains, $7,215.
National Guard Bureau, War Department, $189,725.
In all, salaries, War Department, $7,632,863.
The Secretary of War is authorized to employ such additional personnel at the seat of government and elsewhere, and to provide out of any appropriations available for the Military Establishment for their salaries and for such printing and binding, communication service, and supplies as he may deem necessary to carry out the purposes of this Act, but the amount so used for personal services at the seat of government, other than for field service employees, shall not exceed one-third of 1 per centum of the total amount of cash appropriated for the Army.
Restriction on expenditures.


Time-measuring devices, etc.

Cash rewards, etc.

Transfer of funds.

Pay and allowances of Reserve officers on active duty.

For stationery; purchase of professional and scientific books, law-books, including their exchange; books of reference, pamphlets, periodicals, newspapers (not to exceed $3,500), maps; typewriting and adding machines, and other labor-saving devices, including their repair and exchange; furniture and repairs to same; carpets, linoleum, filing equipment, photo supplies, towels, ice, brooms, soap, sponges; purchase (including exchange) of motortrucks; maintenance, repair, and operation of motortrucks and one motor-propelled passenger-carrying vehicle, to be used only for official purposes; freight and express charges; streetcar fares; postage to Postal Union countries; and other absolutely necessary expenses, $511,476, and it shall not be lawful to expend, unless otherwise specifically provided herein, for any bureau, office, or branch of the War Department or of the Army having or maintaining an office in the War Department proper, at Washington, District of Columbia, any sum out of appropriations contained in this Act (or accruing thereto) made for the Military Establishment for any of the purposes mentioned or authorized in this paragraph: Provided, That section 3709, Revised Statutes, shall not apply to any procurement under this appropriation which does not exceed $100 in amount.

PRINTING AND BINDING, WAR DEPARTMENT

For printing and binding for the War Department, except such as may be otherwise provided for in accordance with existing law, $901,598: Provided, That the sum of $3,000, or so much thereof as may be necessary, may be used for the publication, from time to time, of bulletins prepared under the direction of the Surgeon General of the Army, for the instruction of medical officers, when approved by the Secretary of War.

SEC. 2. No part of the appropriations made in this Act shall be available for the salary or pay of any officer, manager, superintendent, foreman, or other person having charge of the work of any employee of the United States Government while making or causing to be made with a stop watch, or other time-measuring device, a time study of any job of any such employee between the starting and completion thereof, or of the movements of any such employee while engaged upon such work; nor shall any part of the appropriations made in this Act be available to pay any premiums or bonus or cash reward to any employee in addition to his regular wages, except for suggestions resulting in improvements or economy in the operation of any Government plant.

SEC. 3. Not to exceed 10 per centum of any of the appropriations for the Military Establishment for the fiscal year 1943 may be transferred with the approval of the Director of the Bureau of the Budget to any other of such appropriations, but no appropriation shall be increased more than 10 per centum thereby.

SEC. 4. The foregoing appropriations for “Supplies and Transportation”, “Signal Service of the Army”, “Air Corps, Army”, “Medical and Hospital Department”, “Engineer Service, Army”, “Ordnance Service and Supplies”, “Chemical Warfare Service”, and “Seacoast Defenses” shall each be available for the pay and allowances, including travel allowances, of such Reserve officers as the President may, with their consent, order to active duty for such periods, not in excess of two years, as their service may be required in the procurement or production of equipment therein appropriated for, or on duty pertaining to aviation.
SEC. 5. No part of any money appropriated by this Act shall be used for maintaining, driving, or operating any Government-owned motor-propelled passenger-carrying vehicle assigned for the exclusive use of persons other than the Secretary of War and medical officers on out-patient medical service.

SEC. 6. No part of any appropriation made by this Act shall be used in any way to pay any expense in connection with the conduct, operation, or management of any post exchange, branch exchange, or subexchange within any State, Territory, or the District of Columbia, save and except for real assistance and convenience under such regulations as the Secretary of War may prescribe, to such personnel as are now or may be hereafter authorized by law and regulation to purchase subsistence stores or other Quartermaster supplies and to civilians employed or serving at military posts in supplying them with articles of small personal needs, not similar to those furnished by the Government: Provided, That the commanding officer of the post at which any such exchange is situated shall certify on the monthly report of the post exchange council that such exchange was, during the period covered by such report, operated in compliance with this section: Provided further, That at posts isolated from a convenient market the Secretary of War may broaden the nature of the articles to be sold.

SEC. 7. No part of any appropriation contained in this Act shall be used directly or indirectly, except for temporary employment in case of emergency, for the payment of any civilian for services rendered by him on the Canal Zone while occupying a skilled, technical, clerical, administrative, executive, or supervisory position unless such person is a citizen of the United States of America or of the Republic of Panama: Provided, however, (1) That, notwithstanding the provision in the Act approved August 11, 1939 (53 Stat. 1409), limiting employment in the above-mentioned positions to citizens of the United States from and after the date of the approval of said Act, citizens of Panama may be employed in such positions; (2) that at no time shall the number of Panamanian citizens employed in the above-mentioned positions exceed the number of citizens of the United States so employed, if United States citizens are available in continental United States or on the Canal Zone; (3) that nothing in this Act shall prohibit the continued employment of any person who shall have rendered fifteen or more years of faithful and honorable service on the Canal Zone; (4) that in the selection of personnel for skilled, technical, administrative, clerical, supervisory, or executive positions, the controlling factors in filling these positions shall be efficiency, experience, training, and education; (5) that all citizens of Panama and the United States rendering skilled, technical, clerical, administrative, executive, or supervisory service on the Canal Zone under the terms of this Act (a) shall normally be employed not more than forty hours per week; (b) may receive as compensation equal rates of pay based upon rates paid for similar employment in continental United States plus 25 per centum; (6) this entire section shall apply only to persons employed in skilled, technical, clerical, administrative, executive, or supervisory positions on the Canal Zone directly or indirectly by any branch of the United States Government or by any corporation or company whose stock is owned wholly or in part by the United States Government: Provided further, That the President may suspend from time to time in whole or in part compliance with this section in time of war or national emergency if he should deem such course to be in the public interest.

SEC. 8. Whenever, during the fiscal year ending June 30, 1943, the Secretary of War should deem it to be advantageous to the national...
defense, and if in his opinion the existing facilities of the War Department are inadequate, he is hereby authorized to employ, by contract or otherwise, without reference to section 3709, Revised Statutes, civil service or classification laws, or section 5 of the Act of April 6, 1914 (38 Stat. 335), and at such rates of compensation (not to exceed $50 per day for individuals) as he may determine, the services of architects, engineers, or firms or corporations thereof, and other technical and professional personnel as may be necessary.

Sec. 9. Section 3648, Revised Statutes (31 U. S. C. 529), shall not apply to payments made from appropriations contained in this Act in compliance with the laws of foreign countries or their ministerial regulations under which military attaches are required to operate or to payments made for tuition.

Sec. 10. No part of any appropriation contained in this Act shall be used to pay the salary or wages of any person who advocates, or who is a member of an organization that advocates, the overthrow of the Government of the United States by force or violence: Provided, That for the purposes hereof an affidavit shall be considered prima facie evidence that the person making the affidavit does not advocate, and is not a member of an organization that advocates, the overthrow of the Government of the United States by force or violence: Provided further, That any person who advocates, or who is a member of an organization that advocates, the overthrow of the Government of the United States by force or violence and accepts employment the salary or wages for which are paid from any appropriation in this Act shall be guilty of a felony and, upon conviction, shall be fined not more than $1,000 or imprisoned for not more than one year, or both: Provided further, That the above penalty clause shall be in addition to, and not in substitution for, any other provisions of existing law.

Sec. 11. No part of any money appropriated herein or included under any contract authority herein granted shall be expended for the payment of any commission on any land purchase contract in excess of 2 per centum of the purchase price.

Sec. 12. No part of any appropriation contained in this Act may be obligated for the construction of quarters, including heating and plumbing apparatus, wiring and fixtures, in continental United States, except in Alaska, for greater amounts per unit than follow:

Permanent construction:
- For commissioned officer, $10,000.
- For commissioned warrant or warrant officer, $7,500.
- For enlisted man, $6,000.

Temporary construction:
- For commissioned officer, $7,500.
- For commissioned warrant or warrant officer, $5,000.
- For enlisted man, $3,500.

Sec. 13. Whenever the President deems it to be in the interest of national defense, he may authorize the Secretary of War to sell, transfer title to, exchange, lease, lend, or otherwise disposed of, to the government of any country whose defense the President deems vital to the defense of the United States, any defense articles procured from funds appropriated in this Act, in accordance with the provisions of the Act of March 11, 1941 (Public Law 11): Provided, That the total value of articles disposed of under this authority shall not exceed $12,700,000,000: Provided further, That the term "defense article" as used herein shall be deemed to include defense information and services, and the expenses in connection with the procurement or supplying of defense articles, information, and services.
Sec. 14. The Secretary of War is authorized to utilize any appropriation available for the Military Establishment, under such regulations as he may prescribe, for all expenses incident to the maintenance, pay, and allowances of prisoners of war, other persons in Army custody whose status is determined by the Secretary of War to be similar to prisoners of war, and persons detained in Army custody pursuant to Presidential proclamation.

Sec. 15. The appropriations contained in this Act which are available for the procurement or manufacture of munitions of war of special or technical design may be used for the development and procurement of gages, dies, jigs, and other special aids and appliances, production studies, factory plans, and other production data, including specifications and detailed drawings, in accordance with the provisions of sections 120 and 123 of the National Defense Act, as amended. Such appropriations may also be used for the purchase of letters patent, applications for letters patent, and licenses under letters patent and applications for letters patent that pertain to such equipment or material for which the appropriations are made.

Sec. 16. Any appropriation contained in this Act shall be available to carry into effect the Act entitled "An Act to establish a Women's Army Auxiliary Corps for service with the Army of the United States", approved May 14, 1942: Provided, That obligations herefore incurred for such purposes are hereby authorized and validated.

Sec. 17. None of the moneys appropriated by this or any other Act shall be available to the War Department or the Military Establishment for audit work for the purpose of reconciling family allowance pay-roll deductions made by disbursing officers in the field with family allowance payments to dependents of military personnel under the provisions of the Servicemen's Dependents Allowance Act of 1942.

Sec. 18. The appropriations made by this Act or otherwise made available to the Military Establishment shall be merged with and become a part of appropriations under the respective heads in the Military Appropriation Act, 1942, as amended by Acts supplemental thereto, or otherwise available, and shall include the objects and be subject to the limitations and conditions under said heads, respectively, in those Acts, except as otherwise provided herein.

Sec. 19. The appropriations and authority with respect to appropriations contained herein shall be available from and including July 1, 1942, for the purposes respectively provided in such appropriations and authority. All obligations incurred during the period between June 30, 1942, and the date of the enactment of this Act in anticipation of such appropriations and authority are hereby ratified and confirmed if in accordance with the terms thereof.

Sec. 20. This Act may be cited as the "Military Appropriation Act, 1943".

Approved, July 2, 1942.

[CHAPTER 478]

JOINT RESOLUTION

Making appropriations to provide war housing and war public works in and near the District of Columbia.

Resolved by the Senate and House of Representatives of the United States of America in Congress assembled, That the following sums are appropriated, out of any money in the Treasury not otherwise appropriated, to carry out the provisions of the Act entitled

Prisoners of war etc.

Use of funds for maintenance, etc.

Gages, dies, jigs, etc.

50 U. S. C. §§ 80, 78.

Women's Army Auxiliary Corps.

Ante, p. 278; post, p.

Proviso.

Servicemen's Dependents Allowance Act of 1942.

Ante, p. 261; post, p.

Merger of funds.

55 Stat. 306; ante, p. 57.

Availability of appropriations, etc.

Short title.
"An Act to amend the Act entitled 'An Act to expedite the provision of housing in connection with national defense, and for other purposes', approved October 14, 1940, as amended", approved April 10, 1942 (Public Law 522), namely:

NATIONAL HOUSING AGENCY

War housing: To enable the National Housing Administrator to carry out the functions vested in him by the Act of April 10, 1942 (Public Law 522), $15,000,000, to remain available during the continuance of the unlimited national emergency declared by the President on May 27, 1941, to be available for necessary administrative expenses, including personal services in the District of Columbia and elsewhere, printing and binding, and maintenance, repair, and operation of motor-propelled passenger-carrying vehicles, and to be subject to the provisos applicable to the appropriation for national defense housing contained in Public Resolution Numbered 106, approved October 14, 1940.

FEDERAL WORKS AGENCY

War public works: To enable the Federal Works Administrator to carry out the functions vested in him by the Act of April 10, 1942 (Public Law 522), $17,500,000, to remain available during the continuance of the unlimited national emergency declared by the President on May 27, 1941, and to be available for administrative expenses in connection therewith, including the employment of persons at the seat of government and elsewhere, printing and binding, and hire, repair, maintenance, and operation of motor-propelled passenger-carrying vehicles:

Provided, That the amount that may be expended for administrative expenses shall not exceed $787,500:

Provided further, That the Secretary of War, upon request of the Federal Works Administrator, is authorized to detail temporarily a commissioned officer of the Army of the United States on active duty, to the Federal Works Agency, without loss or prejudice to his status as such officer, to perform the functions of the office of chief engineer in the office of the Administrator of such Agency.

Approved, July 2, 1942.

[CHAPTER 479]

JOINT RESOLUTION

Making appropriations for work relief and relief for the fiscal year ending June 30, 1943.

Resolved by the Senate and House of Representatives of the United States of America in Congress assembled, That this joint resolution may be cited as the "Emergency Relief Appropriation Act, fiscal year 1943."

FEDERAL WORKS AGENCY

WORK PROJECTS ADMINISTRATION

Section 1. (a) In order to continue to provide work for employable needy persons on useful public projects in the United States and its Territories and possessions, there is hereby appropriated to the Work Projects Administration, of the Federal Works Agency, out of any money in the Treasury not otherwise appropriated, for the fiscal year ending June 30, 1943, $280,000,000, together with all balances of appropriations under section 1 (a) of the Emergency Relief Appropriation Act, fiscal year 1942, which remain unobligated on June 30, 1942, including such unobligated balances of funds trans-
ferred to other Federal agencies for nonconstruction projects under the provisions of section 6 (a) of such Act for the fiscal year 1942 or set aside for specific purposes in accordance with other law: Provided, That notwithstanding any other provision of law, funds here-tofore irrevocably set aside for the completion of Federal construction projects under authority of the Emergency Relief Appropriation Acts of 1938 and 1939, the Emergency Relief Appropriation Act, fiscal year 1941, as amended and supplemented, and the Emergency Relief Appropriation Act, fiscal year 1942, shall remain available until June 30, 1943, for such completion, and any such funds which remain unobligated by reason of the completion or abandonment of any such Federal construction project shall be returned to this appropriation.

(b) The funds provided in this section shall be available for (1) administration; (2) the prosecution of projects approved by the President under the provisions of the Emergency Relief Appropriation Acts of 1938 and 1939, and the Emergency Relief Appropriation Act, fiscal year 1941, as amended and supplemented by Public Law 9, Seventy-seventh Congress, and the Emergency Relief Appropriation Act, fiscal year 1942; and (3) the prosecution of the following types of public projects, Federal and non-Federal, subject to the approval of the President, namely: Highways, roads, and streets; public buildings; parks, and other recreational facilities, including buildings therein; public utilities; electric transmission and distribution lines or systems to serve persons in rural areas, including projects sponsored by and for the benefit of nonprofit and cooperative associations; sewer systems, water supply, and purification systems; airports and other transportation facilities; facilities for the training of personnel in the operations and maintenance of air navigation and landing area facilities; flood control; drainage; irrigation, including projects sponsored by nonprofit irrigation companies or nonprofit irrigation associations organized and operating for community benefit; water conservation; soil conservation, including projects sponsored by soil conservation districts and other bodies duly organized under State law for soil-erosion control and soil conservation, preference being given to projects which will contribute to the rehabilitation of individuals and an increase in the national income; forestation, reforestation, and other improvements of forest areas, including the establishment of fire lanes; fish, game, and other wildlife conservation; eradication of insect, plant, and fungus pests; the production of lime and marl for fertilizing soil for distribution to farmers under such conditions as may be determined by the sponsors of such projects under the provisions of State law; educational, professional, clerical, cultural, recreational, production, and service projects, including training for manual occupations in industries engaged in production for national-defense purposes, for nursing and for domestic service; aid to self-help and cooperative associations for the benefit of needy persons; and miscellaneous projects; not less than $6,000,000 of the funds made available in this Act shall be used exclusively for the operation of day nurseries and nursery schools for the children of employed mothers: Provided, That all persons employed on work projects shall, so far as practicable, be employed on projects nearest their respective homes.

(c) The funds appropriated in this section, exclusive of those used for administrative expenses, shall be so administered that expenditure authorizations for other than labor costs for all the work projects financed from such funds in any State, Territory, possession, or the District of Columbia shall not exceed an average for the fiscal year ending June 30, 1943, of $6 per month per worker, except that the Commissioner of Work Projects (hereinafter referred to as the...
Increases allowed. “Commissioner”) may authorize an increase in the average in cases where the increased cost of materials would have the effect of raising such average above $6 but in no event shall the increase in such average exceed the amount necessary to meet such increase in material costs and in no event shall such average exceed $7: Provided, That the funds appropriated in this section shall not be used for the purchase of any construction equipment or machinery in any case in which such equipment or machinery can be rented at prices determined by the Commissioner to be reasonable, and his determinations, made in conformity with rules and regulations prescribed by him, shall be final and conclusive: Provided further, That the unobligated balance of the $45,000,000 in section 1 (c) of the Emergency Relief Appropriation Act, fiscal year 1942, may be used by the Commissioner to supplement the amounts so authorized for other than labor costs in any State, Territory, possession, or the District of Columbia in connection with the prosecution of projects which have been certified by the Secretary of War, and the Secretary of the Navy, respectively, as being important for military or naval purposes.

(d) In administering the funds appropriated in this section, not to exceed three-fourths of the total cost of all non-Federal projects approved after January 1, 1940, to be undertaken within any State, Territory, possession, or the District of Columbia, with respect to which any such funds are used, shall be borne by the United States, and not less than one-fourth of such total cost shall be borne by the State and its political subdivisions, or by the Territory, possession, or the District of Columbia, as the case may be: Provided, That the provisions of this subsection shall not apply to projects (1) which have been certified by the Secretary of War and the Secretary of the Navy, respectively, as being important for military or naval purposes, or (2) which authorize necessary temporary measures to avert danger to life, property, or health in the event of disaster or grave emergency caused by war, flood, storm, fire, earthquake, drought, or similar cause. The facts constituting compliance with the requirements of this subsection shall be determined by the Commissioner, and his determinations, made in conformity with rules and regulations prescribed by him, shall be final and conclusive.

(e) The funds appropriated in section 1 (a) hereof shall be available to provide, under regulations to be prescribed by the Commissioner, for medical and hospital facilities for work-camp-project employees and burial expenses of deceased work-camp-project employees, including the transportation of remains to place of burial: Provided, That deductions shall be made from the earnings of all project employees quartered in such camps in an amount sufficient to offset the estimated cost to the United States for furnishing the foregoing.

(f) When it is found that as a result of bad faith, fraud, or misrepresentation on the part of the sponsor, any land, building, structure, facility, or other project, or any part thereof, upon which funds appropriated in this joint resolution have been expended, is used, transferred, or disposed of without retention and control for public use, the sponsor of the project and the person or organization to which the land, building, structure, facility, or project has been sold, leased, or given, shall be liable, jointly and severally, upon demand of the Commissioner or his duly authorized representative, to pay over to the United States an amount equal to the amount of Federal funds expended on such land, building, structure, facility, or project.

(g) The amount which may be obligated for administrative expenses of the Work Projects Administration in the District of Columbia and in the field shall not exceed in the aggregate the sum
of $16,000,000 during the fiscal year 1943, of which sum the amounts
so to be obligated for the following respective purposes shall not
exceed these sums: Salaries, $14,380,000; communication service,
$310,000; travel, $1,000,000; and printing and binding, $160,000:
Provided, That 5 per centum of the foregoing amounts shall be avail-
able interchangeably, but not more than 5 per centum shall be added
to any one limitation: Provided further, That not to exceed a total
of $100,000 of the foregoing sum of $16,000,000 may be expended for
salaries for the Division of Information, or for equivalent services in
the central office, and for like services in field offices, and for other
costs of preparation of exhibits, radio-broadcasts, press releases, bul-
lets, and other public informational material.
(h) The Work Projects Administration is hereby extended to June
30, 1943, to carry out the purposes of this joint resolution and the
Commissioner, with the approval of the Federal Works Adminis-
trator, is authorized to prescribe such rules and regulations as may
be necessary to carry out its functions in connection therewith.

ADMINISTRATIVE AGENCIES

SEC. 2. (a) In order to provide for administrative expenses inci-
dental to carrying out the purposes of this joint resolution, the
following sums are hereby appropriated to the following agencies,
out of any money in the Treasury not otherwise appropriated, for
the fiscal year ending June 30, 1943: (1) General Accounting Office,
$625,000; and (2) Treasury Department: (a) Procurement Division,
$1,000,000; (b) Division of Disbursement, $457,000; (c) Office of the
Treasurer, $150,000; (d) Secret Service Division, $52,000; (e) Bureau
of Accounts, $285,000, to remain available until December 31, 1942,
and $15,000 for the period commencing January 1, 1943, and ending
June 30, 1943, for administrative accounting; total, Treasury Depart-
ment, $1,959,000.
(b) The appropriations in this section shall not be used to pay the
compensation of persons employed entirely upon the regular work
(as distinguished from emergency work under appropriations in this
section) of any department or agency, nor to pay the compensation
of employees engaged partially upon such regular work unless, in the
determination of the head of such department or agency (which
determination shall be conclusive), offsetting employment upon such
emergency work of such department or agency is performed by
employees paid from the regular funds thereof.

GENERAL AND SPECIAL PROVISIONS

SEC. 3. Funds appropriated in this joint resolution to the various
Federal agencies shall be so apportioned and distributed over the
period ending June 30, 1943, and shall be so administered during such
period as to constitute the total amount that will be furnished to
such agencies during such period for the purposes herein set forth.
SEC. 4. The funds made available by this joint resolution shall be
used only for work relief for employable persons in need except as
otherwise specifically provided herein.
SEC. 5. (a) Not to exceed $100,000 of the appropriation contained
in section 1 (a) hereof may be allocated, with the approval of the
Director of the Bureau of the Budget, for administrative expenses of
Federal agencies incident to the planning and review of Work
Projects Administration projects.
(b) No Federal construction project, except flood-control and
water-conservation projects authorized under other law, shall be
undertaken or prosecuted under the appropriations in this joint reso-
Non-Federal projects, requirement.

Rules and regulations.

Construction of buildings. Restriction on use of funds.

Projects of military or naval importance.

Contributions from sponsors of non-Federal projects.

Disposition of receipts and collections. Restriction on allocation of funds.

Monthly earning schedule. Differentials, restriction. Hours of work.
thirty hours per month except that the Commissioner, in his discretion, may require a lesser number of hours of work per month in the case of relief workers with no dependents and the earnings of such workers shall be correspondingly reduced, and (2) not exceed eight hours in any day, and (3) not exceed forty hours in any week.

(b) The Commissioner may authorize exemptions from the above limitations of monthly earnings and hours of work on projects certified as hereinbefore provided as being important for military or naval purposes; to protect work already done on a project; to permit making up lost time; in the case of an emergency involving the public welfare; and in the case of supervisory personnel employed on work projects.

SEC. 9. (a) In employing or retaining in employment on Work Projects Administration work projects, preference shall be given to veterans of any war, campaign, or expedition in which the United States has been engaged (as determined on the basis of the laws administered by the Veterans' Administration, except that discharged draft enrollees other than those with service-connected disability shall not be considered as veterans for the purposes of this subsection), and unmarried widows of any such veterans, and the wives of any such veterans who are unemployable, who have been certified as in need of employment by the Work Projects Administration or by any agency designated by it to so certify: Provided, That if the total monthly income from all sources of any such veteran or of the unmarried widow of any such veteran, or if the total combined monthly income from all sources of any such unemployable veteran and his wife, as determined by the Commissioner (whose determination shall be final and conclusive), is less than the monthly earnings the veteran, unmarried widow, or wife would receive if employed as a project worker of the Work Projects Administration, then such veteran, unmarried widow, or wife, as the case may be, shall be certified as in need of such employment, and when assigned to such employment he or she shall be employed for such period as will permit the total monthly income of such veteran or unmarried widow, or the total combined monthly income of such unemployable veteran and his wife, to be approximately equal to the amount which would be obtainable by full-time employment on any such project. Thereafter preference in such employment shall be given on the basis of relative needs as far as practicable, to other American citizens, Indians, and other persons owing allegiance to the United States who are in need.

(b) There shall be removed from employment on Work Projects Administration projects all relief workers, excepting blind persons, veterans, unmarried widows of such veterans and wives of such veterans as are unemployable, who have been continuously employed on such projects for more than eighteen months, and any relief worker so removed shall be ineligible to be restored to employment on such projects until after (1) the expiration of twenty days after the date of his removal, and (2) recertification of his eligibility for restoration to employment on such projects: Provided. That such workers shall be removed only in the numbers necessary to provide employment for employable persons with the same or similar job qualifications who have been certified for a period of three months or more as in need of Work Projects Administration project employment and who have not in such period been given employment on work projects.

(c) In considering employment of persons upon work projects prosecuted under the appropriations contained in this joint resolution, the Work Projects Administration shall determine whether such persons are able to perform the work on work projects to which they can be assigned and no person shall be employed or retained for

Exemptions.

Preference in employment.

Proviso. Determination of need.

Proviso.

Removals.

Proviso.

Qualifications for employment.
(d) There shall be removed from employment on Work Projects Administration projects all relief workers whose needs for employment have not been certified by, and except as provided in section 9 (a) or in section 10 (b), no relief worker shall be employed on such projects until after his need for employment has been certified by (a) a local public certifying agency or (b) the Work Projects Administration where no such agency exists or where the Work Projects Administration certifies by reason of its refusal to accept certification by local public agencies.

(e) No blind person receiving aid under the Social Security Act, as amended, shall be prohibited from temporarily relinquishing such aid to accept employment on a Work Projects Administration project.

(f) No alien, no Communist, and no member of any Nazi bund organization shall be given employment or continued in employment on any work project prosecuted under the appropriations contained in this joint resolution and no part of the money appropriated in this joint resolution shall be available to pay any person who has not made or who does not make affidavit as to United States citizenship and to the effect that he is not a Communist and not a member of any Nazi bund organization, such affidavit to be considered prima facie evidence of such citizenship, and that he is not a Communist, and not a member of any Nazi bund organization.

(g) The Commissioner shall cause a periodic investigation to be made of the rolls of certified employees on work projects, and shall eliminate from the rolls those not in actual need, such investigation to be made so that each case is investigated at least once in every twelve months.

Sec. 10. (a) No person in need who refuses a bona fide offer of private or other public employment under reasonable working conditions which pays the prevailing wage for such work in the community where he resides and who is capable of performing such work shall be employed or retained in employment on work projects under the funds appropriated in this joint resolution for the period such private or other public employment would be available.

(b) Any person who takes such employment shall at the expiration thereof be entitled to immediate reemployment with the Work Projects Administration if he is still in need and if he has lost such employment through no fault of his own, and if he has first drawn all the benefits of unemployment compensation that shall have accrued to him during his term in private employment and which are available to him.

Sec. 11. (a) No person shall be employed or retained in employment in any administrative position, or in any supervisory position on any project, under the appropriations in this Act unless such person has previously subscribed or before engaging in such employment subscribes to the following oath:

“I, A B, do solemnly swear (or affirm) that I will support and defend the Constitution of the United States against all enemies, foreign and domestic; that I will bear true faith and allegiance to the same; that I take this obligation freely, without any mental reservation or purpose of evasion; and that I will well and faithfully discharge the duties of the office (or employment) on which I am about to enter (or which I now occupy). So help me God.”

(b) No part of any appropriation contained in this Act shall be used to pay the salary or wages of any person who advocates, or who is a member of an organization that advocates the overthrow
of the Government of the United States by force or violence: Provided, That for the purposes hereof an affidavit shall be considered prima facie evidence that the person making the affidavit does not advocate, and is not a member of an organization that advocates, the overthrow of the Government of the United States by force or violence: Provided further, That any person who advocates, or who is a member of an organization that advocates, the overthrow of the Government of the United States by force or violence and accepts employment the salary or wages for which are paid from any appropriation contained in this Act shall be guilty of a felony and, upon conviction, shall be fined not more than $1,000 or imprisoned for not more than one year, or both: Provided further, That the above penal clause shall be in addition to, and not in substitution for, any other provisions of existing law.

(c) The Commissioner and the head of any other agency receiving an appropriation hereunder is authorized to designate employees, administrative and supervisory, as he may deem necessary to administer such oaths as are required by this joint resolution and such other oaths as may be required or necessary in the operation of the Work Projects Administration or other agency, which oaths shall be administered without charge or fee; such oaths shall have the same force and effect as oaths administered by notaries, justices of the peace, and other Federal and non-Federal officers qualified to administer oaths.

SEC. 12. In carrying out the purpose of the appropriations in this joint resolution, the Secretary of the Treasury with the approval of the Director of the Bureau of the Budget, is authorized to prescribe rules and regulations for the establishment of special funds in the nature of revolving funds for use, until June 30, 1943, in the purchase, repair, distribution, or rental of materials, supplies, equipment, and tools.

SEC. 13. The provision of section 3709 of the Revised Statutes (41 U. S. C. 5) shall not apply to any purchase made or service procured in connection with the appropriations in this joint resolution when the aggregate amount involved is less than $300.

SEC. 14. The appropriations in this joint resolution for administrative expenses and such portions of other appropriations in this joint resolution as are available for administrative expenses may be obligated in the amounts which the agency, with the approval of the Director of the Bureau of the Budget, shall have certified to the Secretary of the Treasury as necessary for personal services, in the District of Columbia and elsewhere, and for contract stenographic reporting services, supplies, and equipment; purchase and exchange of lawbooks, books of reference, directories, and periodicals, and newspapers; travel expenses, including expenses of attendance at meetings of officials and employees of the agency on official business and including transfer of household goods and effects as provided by the Act of October 10, 1940 (Public, Numbered 839, Seventy-sixth Congress), and regulations promulgated thereunder; rental at the seat of government and elsewhere; operation and maintenance of motor-propelled passenger-carrying vehicles; printing and binding and such other expenses as may be necessary for the accomplishment of the objectives of this joint resolution.

SEC. 15. (a) The appropriations contained in section 1 of this joint resolution and any administrative allocations thereof shall not be available to pay the compensation of any person appointed in accordance with the civil-service laws; except that this limitation shall not apply in the case of any person who is employed by any agency of the Government (other than the Work Projects Administration) on the date of enactment of this joint resolution.
Acceptance of uncompensated services.

Utilization of Federal, State, and local employees.


Post, p. 733.

Appointments to Federal administrative, etc., positions in States.

Separations and furloughs.

Proviso.

Preferential status of soldiers, etc.

Disability or death compensation, etc.

Proviso.

Nonapplication of section in designated cases.

Funds available.

Ante, p. 590.

Restriction on use of funds.

Settlement of private damage claims.

(b) In carrying out the purposes of this joint resolution the agencies receiving appropriations under section 1 hereof or allocations under such appropriations are authorized to accept and utilize such voluntary and uncompensated services, appoint, without regard to civil-service laws, such officers and employees, and utilize, with the consent of the head of the Federal agency by which they are employed, such Federal officers and employees, and with the consent of the State such State and local officers and employees at such compensation as shall be determined by the head of the agency involved, as may be necessary, and prescribe their authorities, duties, responsibilities, and tenure, and, without regard to the Classification Act of 1923, as amended, to fix the compensation of any officers and employees so appointed.

(c) Appointments to Federal positions of an administrative or advisory capacity under the appropriations in this joint resolution in any State shall be made from among the bona fide citizens of that State so far as not inconsistent with efficient administration.

Sec. 16. In making separations from the Federal service, or furloughs without pay to last as long as three months, of persons employed within the District of Columbia, under the provisions of this joint resolution, the appointing power shall give preference, as nearly as good administration will warrant, in retention to appointees from States that have not received their share of appointments according to population: Provided, however, That soldiers, sailors, and marines, the widows of such, or the wives of injured soldiers, sailors, and marines, who themselves are not qualified, but whose wives are qualified to hold a position in the Government service, shall be given preference in retention, in their several grades and classes, where their ratings are good or better.

Sec. 17. The provisions of the Act of February 15, 1934 (48 Stat. 351), as amended, relating to disability or death compensation and benefits shall apply to persons (except administrative employees qualifying as civil employees of the United States) receiving compensation from the appropriations in this joint resolution for services rendered as employees of the United States: Provided, That this section shall not apply in any case coming within the purview of the workmen's compensation law of any State, Territory, or possession, or in which the claimant has received or is entitled to receive similar benefits for injury or death: Provided further, That any funds appropriated under the head "Employees' Compensation Fund, Emergency Relief," shall be available for carrying out the provisions of this section.

Sec. 18. None of the funds made available by this joint resolution shall be used (a) for the operation of any theater project, (b) for the operation of any project sponsored solely by the Work Projects Administration, or (c) for radio broadcasting in an amount exceeding $10,000 or for the acquisition, rental, or distribution of motion-picture films.

Sec. 19. The Commissioner is authorized to consider, ascertain, adjust, determine, and pay from the appropriation in section 1 hereof any claim on account of damage to or loss of privately owned property caused by the negligence of any employee of the Works Progress Administration or the Work Projects Administration while acting within the scope of his employment. No claim shall be considered hereunder which is in excess of $500, or which is not presented in writing within one year from the date of accrual thereof. Acceptance by a claimant of the amount allowed on account of his claim shall be deemed to be in full settlement thereof, and the action upon such claim so accepted by the claimant shall be conclusive.
SEC. 20. The Commissioner is authorized to call to the attention of the city, county, and State governments the unemployment situation of that city, county, or State, and to seek the cooperation of the State or any subdivision thereof in meeting the unemployment problem.

SEC. 21. Any person who knowingly and with intent to defraud the United States makes any false statement in connection with any application for any work project, employment, or relief aid under the appropriations in this joint resolution, or diverts, or attempts to divert or assists in diverting, for the benefit of any person or persons not entitled thereto, any portion of such appropriations, or any services or real or personal property acquired thereunder, or who knowingly, by means of any fraud, force, threat, intimidation, or boycott, or discrimination on account of race, religion, political affiliations (except as may be authorized or required by law), or membership or nonmembership in a labor organization, deprives any person of any of the benefits to which he may be entitled under any such appropriations, or attempts so to do, or assists in so doing, or who disposes of, or assists in disposing of, except for the account of the United States, any property upon which there exists a lien securing a loan made under the provisions of this joint resolution or the Emergency Relief Appropriation Acts of 1935, 1936, 1937, 1938, and 1939, the Emergency Relief Appropriation Act, fiscal year 1941, as amended and supplemented, and the Emergency Relief Appropriation Act, fiscal year 1942, shall be deemed guilty of a felony and fined not more than $2,000 or imprisoned not more than two years, or both. The provisions of this section shall be in addition to, and not in substitution for, any other provisions of existing law, or of this joint resolution.

SEC. 22. (a) It shall be unlawful for any person knowingly to solicit, or knowingly be in any manner concerned in soliciting, any assessment, subscription, or contribution for the campaign expenses of any individual or political party from any person receiving compensation or employment provided for by this joint resolution.

(b) Any person who knowingly violates any provision of this section shall be guilty of a felony and, upon conviction, shall be fined not more than $1,000 or imprisoned not more than one year, or both. The provisions of this section shall be in addition to, and not in substitution for, any other provisions of law, or of this joint resolution.

SEC. 23. (a) It shall be unlawful for any person, directly or indirectly, to promise any employment, position, work, compensation, or other benefit, provided for or made possible by this joint resolution, or any other Act of the Congress, to any person as consideration, favor, or reward for any political activity or for the support of or opposition to any candidate in any election or any political party.

(b) Except as may be authorized or required by law, it shall be unlawful for any person to deprive, attempt to deprive, or threaten to deprive, by any means, any person of any employment, position, work, compensation, or other benefit, provided for or made possible by this joint resolution, on account of race, creed, color, or any political activity, support of, or opposition to any candidate or any political party in any election.

(c) Any person who knowingly violates any provision of this section shall be guilty of a felony and, upon conviction, shall be fined not more than $1,000 or imprisoned for not more than one year, or both. The provisions of this section shall be in addition to, and not in substitution for, any other provisions of law, or of this joint resolution.
Use of official authority to interfere with an election.

Penalty.

Candidate for State, etc., office.

Campaign manager.

Reports of operations to Congress.

Competition with existing industries, restriction.

Restriction on use of funds for naval or military purposes.

Restriction on construction, etc., of penal institutions.

Appointment of designated administrators.

SEC. 24. (a) It shall be unlawful for any person employed in any administrative or supervisory capacity by any agency of the Federal Government, whose compensation or any part thereof is paid from funds authorized or appropriated by this joint resolution, to use his official authority or influence for the purpose of interfering with an election or affecting the results thereof. While such persons shall retain the right to vote as they please and to express privately their opinions on all political subjects, they shall take no active part, directly or indirectly, in political management or in political campaigns or in political conventions.

(b) Any person violating the provisions of this section shall be immediately removed from the position or office held by him, and thereafter no part of the funds appropriated by this joint resolution shall be used to pay the compensation of such person. The provisions of this section shall be in addition to, and not in substitution for, any other provisions of existing law, or of this joint resolution.

SEC. 25. No part of any appropriation in this joint resolution shall be used to pay the salary or expenses of any person in a supervisory or administrative position who is a candidate for any State, district, county, or municipal office (such office requiring full time of such person and to which office a salary or per diem attaches), in any primary, general, or special election, or who is serving as a campaign manager or assistant thereto for any such candidate.

SEC. 26. Reports of the operations under the appropriations in this joint resolution and the appropriations in the Emergency Relief Appropriation Act, fiscal year 1942, including a statement of the expenditures made and obligations incurred by classes of projects and amounts, shall be submitted to Congress by the President on or before the 31st of January in each of the next two regular sessions of Congress.

SEC. 27. No funds appropriated in this joint resolution, whether administered by the Federal Government or by the States or local governmental agencies from funds contributed in whole or in part by the Federal Government, shall be used by any Federal, State, or other agency to purchase, establish, relocate, or expand mills, factories, stores, or plants which would manufacture, handle, process, or produce for sale articles, commodities, or products (other than those derived from the first processing of sweetpotatoes and naval stores products) in competition with existing industries.

SEC. 28. None of the funds appropriated by this joint resolution shall be used for the manufacture, purchase, or construction of any naval vessel, any armament, munitions, or implement of war, for military or naval forces, and no funds herein appropriated or authorized shall be diverted or allocated to any other department or bureau for such purpose.

SEC. 29. No part of the funds made available in this joint resolution shall be loaned or granted, except pursuant to an obligation incurred prior to the date of the enactment of this joint resolution, to any State, or any of its political subdivisions or agencies, for the purpose of carrying out or assisting in carrying out any program or project of constructing, rebuilding, repairing, or replanning its penal or reformatory institutions, unless the President shall find that the projects to be financed with such loan or grant will not cause or promote competition of the products of convict labor with the products of free labor.

SEC. 30. Any Administrator or other officer named to have general supervision at the seat of government over the program and work contemplated under the appropriations contained in this joint resolution and receiving a salary of $5,000 or more per annum from such
appropriations, and any State or regional administrator receiving a salary of $5,000 or more per annum from such appropriations (except persons now serving as such under other law) shall be appointed by the President, by and with the advice and consent of the Senate: Provided, That the provisions of section 1761 of the Revised Statutes shall not apply to any such appointee and the salary of any person so appointed shall not be increased for a period of six months after confirmation.

Sec. 31. The provisions of section 501 of the Third Supplemental National Defense Appropriation Act, 1942 (Public Law 353, Seventy-seventh Congress), approved December 17, 1941, shall be applicable to appropriations under the Emergency Relief Appropriation Act of 1939 (53 Stat. 927), which lapse for expenditure purposes on June 30, 1942, and there shall be transferred to the "Emergency relief liquidation fund" from appropriations under the Emergency Relief Appropriation Act of 1939 sufficient amounts to meet unliquidated obligations incurred thereunder: Provided, That claims certified for payment by the Comptroller General of the United States, chargeable to the "Emergency relief liquidation fund", shall be paid without regard to project allocations.

Sec. 32. The Work Projects Administration shall continue to maintain in each State an Office of State Administrator for such State.

Sec. 33. Not to exceed $225,000 of the funds made available in this joint resolution shall be used for personal services in not to exceed three regional offices of the Work Projects Administration.

Sec. 34. The appropriations and authority with respect to appropriations contained herein shall be available from and including July 1, 1942, for the purposes respectively provided in such appropriations and authority. All obligations incurred during the period between June 30, 1942, and the date of the enactment of this joint resolution in anticipation of such appropriations and authority are hereby ratified and confirmed if in accordance with the terms thereof.

Approved, July 2, 1942.

[CHAPTER 482]

JOINT RESOLUTION
Extending the period for which overtime rates of compensation may be paid under certain Acts.

Resolved by the Senate and House of Representatives of the United States of America in Congress assembled, That the provisions for the payment of overtime rates of compensation contained in the Act approved June 28, 1940 (54 Stat. 676); the Act approved October 21, 1940 (54 Stat. 1205); and the Act approved June 3, 1941 (55 Stat. 241), are hereby extended from June 30, 1942, to and including September 30, 1942.

Approved, July 3, 1942.

[CHAPTER 484]

AN ACT
To establish the naval procurement fund, and for other purposes.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That there is hereby established under the Bureau of Supplies and Accounts the naval procurement fund, and there is authorized to be appropriated from time to time such sums as may be necessary to accomplish the purposes of this fund: Provided, That thereafter expenditures may be made from the naval procurement fund for material (other than
material for stock) and for personal and contractual services under such regulations as the Secretary of the Navy may prescribe: Provided further, That no expenditure shall be incurred under the naval procurement fund, which is not properly chargeable to available funds under a naval appropriation, and the naval procurement fund shall be promptly reimbursed from the appropriate naval appropriations for all expenditures properly chargeable thereto on the basis of transfer and counterwarrants prepared in the Navy Department and certified to the Secretary of the Treasury by a duly authorized representative of the Navy: Provided further, That such warrants when signed by the Secretary of the Treasury shall be entered in the appropriation accounts as of the fiscal year in which the expenditures were made and without revision by any officer of the Government; any adjustments between accounts subsequently found necessary in the audit and settlement of the accounts by the General Accounting Office shall be made as of current dates on the basis of new transfer and counterwarrants: Provided further, That advance check payments may be made to the Naval Procurement Fund upon written request to the Paymaster General of the Navy from the appropriate naval appropriation for all or any part of the costs ultimately chargeable to such naval appropriation, subject to appropriate adjustments being made on the basis of the completed actual cost of the supplies, materials, equipment, and services involved: Provided further, That the naval supply account fund shall be hereafter designated as the naval stock fund: Provided further, That the Paymaster General of the Navy is authorized to transfer to the naval procurement fund for payment any existing obligations under the naval stock fund which do not represent the acquisition of materials for stock: And provided further, That hereafter the naval stock fund shall be charged with the cost of transporting material purchased free on board cars or on wharf or free alongside vessels at points specified in contract to activities to which initial delivery is to be made only when the contract on which the material is being procured is drawn under that fund so that the issue price of the material may include the transportation costs on materials so procured, and similar transportation costs on materials procured under other contracts shall be charged to the appropriation under which each contract is drawn or to the corresponding current appropriation as may be available, or the Secretary of the Navy may direct any transportation costs to be charged directly to the proper appropriation which would otherwise be ultimately chargeable.

Approved, July 3, 1942.

[CHAPTER 485]  
AN ACT
To prescribe the relative rank of members of the Navy Nurse Corps in relation to commissioned officers of the Navy, and for other purposes.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That hereafter the members of the Navy Nurse Corps shall have relative rank as follows:

(a) The superintendent, the relative rank of lieutenant commander.

(b) The assistant superintendents, not to exceed one for each three hundred members of the Navy Nurse Corps, the relative rank of lieutenant.

(c) Chief nurses, the relative rank of lieutenant (junior grade).

(d) Nurses, the relative rank of ensign.
SEC. 2. As regards medical and sanitary matters and all other work within the line of their professional duties, the members of the Navy Nurse Corps shall have authority in and about naval hospitals and other medical activities next after the commissioned officers of the Medical Corps and Dental Corps of the Navy. The Secretary of the Navy shall make the necessary regulations prescribing the rights and privileges conferred by such relative rank.

SEC. 3. The Secretary of the Navy shall fix the money value of the uniforms which members of the Navy Nurse Corps are required to have upon their first appointment in the Navy: Provided, That he may authorize such uniforms to be issued in kind or, in lieu thereof, that payment in cash of the money value fixed in accordance with the foregoing be made to members so appointed, for the purchase of such uniforms;

SEC. 4. In time of war or when the Secretary of the Navy shall direct the wearing of uniforms at all times, he may fix the money value of additional outdoor uniforms which may be issued in kind to all members of the Navy Nurse Corps, or authorize payment in cash in lieu thereof for the purchase of such outdoor uniforms as may be prescribed by the United States Navy Uniform Regulations: Provided, That but one complete uniform outfit may be furnished to a member of the Navy Nurse Corps.

Approved, July 3, 1942.

[CHAPTER 486]

AN ACT

To suspend the requirement for the performance of annual labor on certain mining claims.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the provision of section 2324 of the Revised Statutes of the United States which requires that on each mining claim located after May 10, 1872, and until a patent has been issued therefor, not less than $100 worth of labor shall be performed or improvements made during each year, shall be suspended as to all valid mining claims in the United States, including the Territory of Alaska, which are situated within the exterior limits of any area withdrawn by Executive order for purposes of national defense, and such suspension shall remain in force and effect until the end of the assessment year during which the order of withdrawal is vacated by the President or by Act of Congress. Where it is found necessary to utilize the surface of valid mining claims for purposes of national defense, the record holders thereof are authorized to enter into agreements providing for such use with any executive department or Federal agency exercising control or jurisdiction over the land.

Approved, July 3, 1942.

[CHAPTER 488]

AN ACT

To amend sections 12A and 19 of the Federal Reserve Act, as amended.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That subsection (a) of section 12A of the Federal Reserve Act, as amended (U. S. C., title 12, sec. 365), is amended by striking out the second and third sentences thereof and substituting the following: "Such representatives shall be presidents or first vice presidents of Federal Reserve Authority.

Rights and privileges.

Money value of uniforms.

Proviso.

Issue; cash payment in lieu.

Additional outdoor uniforms.

Proviso.

Limitation.

Approved, July 3, 1942.

[CHAPTER 486]

AN ACT

To suspend the requirement for the performance of annual labor on certain mining claims.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the provision of section 2324 of the Revised Statutes of the United States which requires that on each mining claim located after May 10, 1872, and until a patent has been issued therefor, not less than $100 worth of labor shall be performed or improvements made during each year, shall be suspended as to all valid mining claims in the United States, including the Territory of Alaska, which are situated within the exterior limits of any area withdrawn by Executive order for purposes of national defense, and such suspension shall remain in force and effect until the end of the assessment year during which the order of withdrawal is vacated by the President or by Act of Congress. Where it is found necessary to utilize the surface of valid mining claims for purposes of national defense, the record holders thereof are authorized to enter into agreements providing for such use with any executive department or Federal agency exercising control or jurisdiction over the land.

Approved, July 3, 1942.

[CHAPTER 488]

AN ACT

To amend sections 12A and 19 of the Federal Reserve Act, as amended.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That subsection (a) of section 12A of the Federal Reserve Act, as amended (U. S. C., title 12, sec. 365), is amended by striking out the second and third sentences thereof and substituting the following: "Such representatives shall be presidents or first vice presidents of Federal Reserve Authority.

Rights and privileges.

Money value of uniforms.

Proviso.

Issue; cash payment in lieu.

Additional outdoor uniforms.

Proviso.

Limitation.

Approved, July 3, 1942.
banks and, beginning with the election for the term commencing March 1, 1943, shall be elected annually as follows: One by the board of directors of the Federal Reserve Bank of New York, one by the boards of directors of the Federal Reserve Banks of Boston, Philadelphia, and Richmond, one by the boards of directors of the Federal Reserve Banks of Cleveland and Chicago, one by the boards of directors of the Federal Reserve Banks of Atlanta, Dallas, and St. Louis, and one by the boards of directors of the Federal Reserve Banks of Minneapolis, Kansas City, and San Francisco. In such elections each board of directors shall have one vote; and the details of such elections may be governed by regulations prescribed by the committee, which may be amended from time to time. An alternate to serve in the absence of each such representative shall likewise be a president or first vice president of a Federal Reserve bank and shall be elected annually in the same manner.”

Sec. 2. The sixth paragraph of section 19 of the Federal Reserve Act, as amended (U. S. C., title 12, sec. 462b), is amended to read as follows:

“Notwithstanding the other provisions of this section, the Board of Governors of the Federal Reserve System, upon the affirmative vote of not less than four of its members, in order to prevent injurious credit expansion or contraction, may by regulation change the requirements as to reserves to be maintained against demand or time deposits or both (1) by member banks in central reserve cities or (2) by member banks in reserve cities or (3) by member banks not in reserve or central reserve cities or (4) by all member banks; but the amount of the reserves required to be maintained by any such member bank as a result of any such change shall not be less than the amount of the reserves required by law to be maintained by such bank on the date of enactment of the Banking Act of 1935 nor more than twice such amount.”

Sec. 3. The ninth paragraph of section 19 of the Federal Reserve Act, as amended (U. S. C., title 12, sec. 464), is amended by striking out the proviso thereof, so that the paragraph will read as follows:

“The required balance carried by a member bank with a Federal Reserve bank may, under the regulations and subject to such penalties as may be prescribed by the Board of Governors of the Federal Reserve System, be checked against and withdrawn by such member bank for the purpose of meeting existing liabilities.”

Approved, July 7, 1942.
AN ACT

To create the title of flight officer in the Army Air Forces, to amend the Army Aviation Cadet Act, and for other purposes.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That there is hereby created for the Army Air Forces the title of “flight officer.” A flight officer shall have the rank, pay, and allowances, provided for a warrant officer, junior grade, and shall take rank as of the date of appointment. Flight officers shall be entitled to the benefits of all existing laws or regulations covering retirement, pensions, and disability as are applicable to members of the Army of the United States when called or ordered into the active military service of the United States under existing statutory authorizations and shall be entitled to longevity pay as provided for warrant officers in section 1 of the Act of August 21, 1941 (Public Law 230, Seventy-seventh Congress).

Flight officers (warrant officers, junior grade) appointed under this authority shall not be limited by the restriction as to numbers established by section 3 of the Act of August 21, 1941 (Public Law 230, Seventy-seventh Congress).

SEC. 2. The provisions of section 3 of the Army Aviation Cadet Act of June 3, 1941, are hereby suspended for the duration of the present war and for six months thereafter except as to any person who has enlisted or who has been appointed as an aviation cadet prior to the date of enactment of this Act. During such period and under such regulations as the Secretary of War may prescribe, male citizens of the United States may enlist as aviation cadets and men having an enlisted status in the Army of the United States may be appointed by the Secretary of War as aviation cadets. All enlistments shall be for the period of the duration of the present war and for six months thereafter unless sooner terminated by the President. Upon successful completion of the prescribed course of training and instruction and under such regulations with respect to selection as the Secretary of War may prescribe, each such cadet shall be commissioned as a second lieutenant in the Army of the United States under the provisions of the Act of September 22, 1941 (Public Law 232, Seventy-seventh Congress), or appointed as a flight officer in the Army of the United States. Under such regulations as the Secretary of War may prescribe, the status, pay, and allowances of any aviation cadet who fails to complete successfully the prescribed course of training and instruction may be terminated and for the remainder of the war and six months thereafter he may be required to serve in any enlisted grade with the pay and allowances of such grade.

SEC. 3. During the continuance of the present war and for six months thereafter, the Secretary of War is authorized, under such regulations as he may prescribe, to make temporary appointments as flight officers in the Army of the United States from among men having an enlisted status in the Army of the United States who have received training as aviation students.

SEC. 4. Pursuant to such regulations as the Secretary of War may prescribe, flight officers may be appointed, by selection, to the grade of second lieutenant and, upon such appointment, shall be commissioned in the Army of the United States under the provisions of the Act of September 22, 1941 (Public Law 232, Seventy-seventh Congress).

SEC. 5. Any person who has completed the prescribed course of training and instruction as an aviation cadet or aviation student and has served in time of war as a commissioned officer or flight officer Act. Title of "flight officer" created; rank, pay, etc.

Benefits.

Longevity pay.

55 Stat. 651.
55 Stat. 652.
Army Aviation Cadet Act.
Suspension of section 3; exception.
55 Stat. 236.
Enlistment, etc.

Commissions or appointments on completion of course.

55 Stat. 728.
Failure to complete course.

Temporary appointments as flight officers.

Appointments of flight officers as 2d lieutenants.

Air Corps Reserve officers, appointments.
AN ACT

To authorize the use of a tract of land in California known as the Millerton Rancheria in connection with the Central Valley project, and for other purposes.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That there is hereby authorized to be used for any and all purposes in connection with the Central Valley project in California, as authorized by the Acts of April 8, 1935 (49 Stat. 115), and August 26, 1937 (50 Stat. 850), the following-described land situated in the county of Madera, State of California:

The north half of the southeast quarter and lots 2 and 3 of section 33, township 10 south, range 21 east, Mount Diablo meridian, containing one hundred and forty and eighty-six one-hundredths acres.

SEC. 2. That all right, title, and interest of the Indians, or any of them, to such land is hereby terminated.

SEC. 3. That since said land was originally acquired by the United States for the use of Indians in California in accordance with the Act of June 21, 1906 (34 Stat. 325, 333), there is hereby made available for expenditure by the Secretary of the Interior, from moneys now or hereafter available for the construction of the Central Valley project, the sum of $2,500 for the purchase of other lands or interests in lands for the same uses and purposes as authorized by said Act of June 21, 1906.

SEC. 4. The Secretary of the Interior is authorized to perform any and all acts and to prescribe such regulations as may be deemed necessary to carry out the provisions of this Act.

Approved, July 8, 1942.
AN ACT

Authorizing the Secretary of War to sell and convey to the town of Marmet, West Virginia, two tracts of land to be used for municipal purposes.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That (a) the Secretary of War is authorized and directed to convey, by quitclaim deed, to the town of Marmet, West Virginia, for the consideration, and subject to the reservations and conditions hereinafter contained, all right, title, and interest of the United States in and to two tracts of land situated on the west side of the Great Kanawha River, at lock and dam numbered 2, in Marmet, West Virginia, and described as follows:

Tract numbered 1. Beginning at an iron pin in the eastern right-of-way line of the old county road at the southwest corner of the A. J. Baker land (now the property of the United States); thence, from said point of beginning, and running along and with said eastern right-of-way line, north twenty-six degrees fifty-seven minutes west one hundred and seventy-one feet to an iron pin in said line; thence, continuing along and with said eastern right-of-way line, north twenty-three degrees fifty-eight minutes west two hundred and eleven and five one-hundredths feet to an iron pin in said right-of-way line at the southerly corner of the lands of Mary B. Meyers and the northwest corner of the said A. J. Baker land; thence along and with the Meyers-Baker boundary line north sixty degrees thirty-two minutes east one hundred and twenty-one and eighteen one-hundredths feet to an iron pin in the intersection of the westerly right-of-way boundary line of the Charleston Interurban Railroad Company; thence and running with and along the said Charleston Interurban Railroad right-of-way line south twenty-four degrees thirty-two minutes east two hundred and sixteen and thirty-one one-hundredths feet to an iron pin in said right-of-way line; thence continuing with and along said right-of-way line south twenty-seven degrees east one hundred and sixty-six and fifty-two one-hundredths feet to the point of intersection with the boundary line between the said A. J. Baker land and the H. H. Smallridge and industrial center subdivision of the town of Marmet; thence with and along said Baker-industrial center boundary line south sixty-one degrees twenty-three minutes west one hundred and twenty-three and eighteen one-hundredths feet to the point of beginning, containing one and seventy one-hundredths acres, more or less, and designated on United States Army Engineers' plat, "Kanawha River Locks and Dam numbered 2, real estate, United States Engineer Office, Huntington, West Virginia, March 1935 (file numbered 023-L2-11/1)", as "3-B".

Tract numbered 2. Beginning at the point of intersection of the eastern boundary right-of-way line of the Charleston Interurban Railroad Company and the northerly boundary line of the A. J. Baker land, and on the right-of-way line between said Charleston Interurban Railroad and the West Virginia State Highway Route Numbered 61; thence, from said point of beginning, and along and with said Baker line, north sixty degrees thirty-two minutes east four hundred and twenty and sixty-nine one-hundredths feet to a point in said Baker line; thence, south twenty-nine degrees twenty-eight minutes east three hundred and thirty-eight and ninety-one one-hundredths feet to the intersection of the north line of a fifty-foot street (now unnamed); thence, with the line of said street, south sixty-one degrees twenty-eight minutes east three hundred and thirty-eight and ninety-one one-hundredths feet to a point in said street line; thence, north eighty-seven degrees thirteen minutes west
Easements to U. S. for right-of-way and flood-control purposes.

Description of conveyance.

Consideration.

Use of lands.

Reversionary provision.

There is expressly excepted and reserved to the United States of America an easement of way for all right-of-way purposes whenever the same may be required, on, over, in, and across each of the two tracts hereinabove described, for the use and benefit of the United States of America, its assigns and permittees, and there is likewise hereby excepted and reserved to the United States of America the perpetual easement and right to flood such part or parts of each of the two tracts of land hereinabove described as may be necessary so to do from time to time in the interests of navigation and flood control.

(b) The two tracts of land described in subsection (a) of this section are parts, and come out of, that certain lot, piece, and parcel of land containing nine and fifty-one one-hundredths acres, more or less, which was acquired by the United States through a condemnation proceeding had in the United States District Court for the Southern District of West Virginia, sitting in the city of Charleston, West Virginia, on November 9, 1933, and styled United States of America against A. J. Baker and others, a copy of the final decree in such proceeding being recorded on November 18, 1933, in the office of the clerk of the county court of Kanawha County, West Virginia, in deed book numbered 390, at page 527 thereof, to which reference is made for a more complete description.

SEC. 2. The consideration to be paid by such town of Marmet for the two tracts of land, the conveyance of which is authorized by the first section of this Act, shall be the sum of $3,300, being 50 per centum of the current appraised value thereof. Such two tracts of land shall be held and used by the grantee for the purposes of a public park and recreational site and for similar and related municipal purposes. The deed of conveyance of such tracts of land to be executed by the Secretary of War shall contain appropriate provisions to provide for a reversion of such tracts of land to the United States in the event the grantee shall fail to use or shall cease using them for such purposes or shall alienate or attempt to alienate any part of them.

Approved, July 8, 1942.

[CHAPTER 496] AN ACT

Making appropriations for the Department of Agriculture for the month of July 1942.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That all purposes and objects of expenditure under the Department of Agriculture for the fiscal year ending June 30, 1943, which are provided for in the bill (H. R. 6709 of the Seventy-seventh Congress) entitled "A bill making
appropriations for the Department of Agriculture for the fiscal year ending June 30, 1943, and for other purposes, together with the Senate amendments thereto to the extent the House of Representatives and the Senate have agreed upon such amendments (otherwise, on the basis of the purposes and objects of expenditure as the same were authorized and provided for in appropriation Acts for the Department of Agriculture on account of the fiscal year 1942), are hereby authorized and provided, for and during the month of July 1942, to the extent, in the detail, and under the conditions, authority, restrictions, and limitations as contained in such bill and such amendments as agreed upon, and otherwise, as aforesaid, and there are hereby appropriated, out of any money in the Treasury not otherwise appropriated, such sums as may be necessary therefor: Provided, That if, at any time prior to August 1, 1942, such bill shall become a law, the foregoing provisions of this Act shall thereupon cease to be effective and the amounts expended or obligated hereunder shall be charged against the appropriations or authorizations therein and the total amount expended or obligated during such fiscal year for any item or object of expenditure shall not exceed the amount therein authorized or appropriated for such item when the same is enacted into law.

Sec. 2. The appropriations and authority with respect to appropriations contained herein for the fiscal year 1943 shall be available from and including July 1, 1942, for the purposes respectively provided in such appropriations and authority. All obligations incurred during the period between June 30, 1942, and the date of enactment of this Act in anticipation of such appropriations and authority are hereby ratified and confirmed if in accordance with the terms thereof.

Approved, July 9, 1942.

[CHAPTER 497]

AN ACT

To amend the Agricultural Adjustment Act of 1938, as amended, with respect to marketing quotas for peanuts, and for other purposes.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the Agricultural Adjustment Act of 1938, as amended, is amended as follows:

(1) Section 358 (d) is amended by striking out the last sentence thereof and inserting in lieu thereof the following: "The amount of the marketing quota for each farm shall be a number of pounds of peanuts equal to the normal production or the actual production, whichever is the greater, of the farm peanut acreage allotment and no peanuts shall be marketed under the quota for any farm other than peanuts actually produced on the farm."

(2) Section 359 (b) is amended to read as follows:

"(b) Beginning with the 1941 crop of peanuts, payment of the penalty of 3 cents per pound upon the marketing of peanuts as provided in subsection (a) above will not be required if such excess peanuts are delivered to or marketed through an agency or agencies designated each year by the Secretary or if the producer pays to the United States, with respect to excess peanuts which, when marketed, were identified in the manner prescribed in the regulations of the Secretary as quota peanuts, an amount determined under regulations of the Secretary to represent the amount received for the peanuts in excess of the amount which would have been received had such peanuts been delivered to a designated agency as excess peanuts. Any peanuts received under this subsection by such agency (i) for crushing for oil under a sales agreement approved by the Secretary; (ii) for cleaning and shelling at prices
not less than those established for quota peanuts under any peanut diversion, peanut loan, or peanut purchase program; or (iii) for seed at prices established by the Secretary. For all peanuts so delivered to a designated agency under this subsection, producers shall be paid for the portion of the lot constituting excess peanuts, the market value thereof for crushing for oil as of the date of such delivery less the estimated cost of storing, handling, and selling such peanuts but not less than prices established by the Secretary pursuant to authority contained in existing law. Any person who, pursuant to the provisions of this subsection, acquires peanuts for crushing for oil and who uses or disposes of such peanuts for any purpose other than that for which acquired shall pay a penalty of 3 cents per pound upon the peanuts so used or disposed of and shall be guilty of a misdemeanor and upon conviction thereof shall be fined not more than $1,000 or imprisoned for not more than one year, or both, for each and every offense. Operations under this subsection shall be carried on under regulations prescribed by the Secretary, and the operations of any agency designated to receive and market peanuts may be separate from or combined with operations of other agencies.

(3) Section 359 (d) is amended to read as follows: “The word ‘peanuts’ for the purposes of this Act shall mean all peanuts produced, excluding any peanuts which it is established by the producer or otherwise, in accordance with regulations of the Secretary, were not picked or threshed either before or after marketing from the farm.”

(4) Section 301 (b) (13) (B) is amended by inserting after the word “cotton” wherever it appears therein the words “or peanuts” and by adding at the end thereof the following new sentence “For 1942, the normal yield for any county, in the case of peanuts, shall be the average yield per acre for peanuts for the county, adjusted for abnormal conditions, during the years 1936-1940, inclusive, except that for any county in which the years 1935-1939, inclusive, are equally as representative, such period may be used in determining the normal yields for counties in the State.”

(5) Section 301 (b) (13) (E) is amended by deleting the word “or” after the word “wheat” and before the word “cotton” wherever it appears therein and by inserting after the word “cotton” wherever it appears therein the words “or peanuts” and by adding after the first sentence thereof the following new sentence: “For 1942, the normal yield for any farm, in the case of peanuts, shall be the average yield per acre of peanuts for the farm, adjusted for abnormal conditions, during the years 1936-1940, inclusive, except that for any county in which the years 1935-1939, inclusive, are equally as representative, such period may be used in determining normal yields for farms in the county.”

Approved, July 9, 1942.
use shall be paid out of the funds appropriated or allocated for such project such amounts as the head of the department or agency so using the lands shall determine to be fair and reasonable for the losses suffered by such persons as a result of the use of such lands for war purposes. Such payments shall be deemed payment in full for such losses. Nothing herein contained shall be construed to create any liability not now existing against the United States.

Approved, July 9, 1942.

[CHAPTER 501]

AN ACT

To amend an Act entitled “An Act to promote on the retired list officers who were decorated and recommended for promotion for distinguished service during the World War and who have not attained the rank to which recommended”, so as to confer on any commissioned officer of the army retirement privileges provided in the Act of June 13, 1940.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the Act entitled “An Act to promote on the retired list officers who were decorated and recommended for promotion for distinguished service during the World War and who have not attained the rank to which recommended”, approved June 13, 1940, be, and the same is hereby, amended by striking out the words “below the grade of brigadier general”.

Approved, July 9, 1942.

[CHAPTER 502]

AN ACT

Authorizing the construction of certain auxiliary vessels for the United States Navy, and for other purposes.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the President of the United States is hereby authorized to acquire and convert or to undertake the construction of one million two hundred thousand tons of auxiliary vessels of such size, type, and design as he may consider best suited for the purposes of national defense, such vessels to be in addition to those heretofore authorized.

Sec. 2. There is hereby authorized to be appropriated, out of any money in the Treasury not otherwise appropriated, such sums as may be necessary to effectuate the purposes of this Act.

Approved, July 9, 1942.

[CHAPTER 503]

AN ACT

To establish the composition of the United States Navy, to authorize the construction of certain naval vessels, and for other purposes.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the authorized composition of the United States Navy in underas vessels, as established by the Act of March 27, 1934 (48 Stat. 508), as amended by the Acts of May 17, 1938 (52 Stat. 401), June 14, 1940 (54 Stat. 394), July 19, 1940 (54 Stat. 779), December 23, 1941 (Public Law 369, Seventy-seventh Congress, first session), and May 13, 1942 (Public Law 551, Seventy-seventh Congress, second session), is hereby further
increased by one million nine hundred thousand tons of combatant ships, as follows:

(a) Aircraft carriers, five hundred thousand tons;
(b) Cruisers, five hundred thousand tons; and
(c) Destroyers and destroyer escort vessels, nine hundred thousand tons: Provided, That the foregoing increases in tonnages for each of the three classes of aircraft carriers, cruisers, and destroyers and destroyer escort vessels may be varied downward in the amount of 30 per centum of the total increased tonnage authorized herein, and if so varied downward, the tonnage so decreased may be used to increase the tonnage of any other class of vessel authorized above, or to increase the tonnage of submarines heretofore authorized, so long as the sum of the total increases in tonnages of these classes, including submarines as authorized herein, is not exceeded: Provided further, That the total authorized tonnage by classes of vessels authorized by the Acts of May 27, 1934 (48 Stat. 503), May 17, 1938 (52 Stat. 401), and June 14, 1940 (54 Stat. 394), may be varied upward or downward in the amount of 30 per centum so long as the sum of the total increases in tonnage of these classes so authorized is not exceeded.

SEC. 2. The President of the United States is hereby authorized to construct such vessels as may be necessary to provide the total under-age composition authorized in section 1 of this Act and to maintain such total increased authorized composition by constructing replacement vessels for such vessels as may be over-age as defined in section 7 of the Act approved June 14, 1940 (54 Stat. 395), or as may have been or may be lost: Provided, That notwithstanding the provisions of any other law, parts of laws, or other provisions of this Act, the replacement vessels herein authorized are not required to be of the same class as the vessels which have become over-age or been lost, so long as they are either battleships, cruisers, aircraft carriers, destroyers or destroyer escort vessels, or submarines, and so long as the total authorized composition of the United States Navy in under-age vessels, as herein or hereafter increased, is not exceeded.

SEC. 3. The Secretary of the Navy, with the approval of the President, is hereby authorized to undertake the construction of not to exceed eight hundred small vessels suitable for use as patrol vessels, mine vessels and the like, as he may consider best suited for the successful prosecution of the war, such vessels to be in addition to those heretofore authorized.

SEC. 4. The Secretary of the Navy is hereby authorized to acquire and convert not to exceed two hundred small vessels for coastal defense, patrol, mine sweeping, and similar purposes as he may consider necessary for the successful prosecution of the war, such vessels to be in addition to those heretofore authorized.

SEC. 5. (a) Section 5 (a) of the Act approved July 19, 1940 (54 Stat. 780), is hereby amended by striking out the words "at a total cost not to exceed $50,000,000", and inserting in lieu thereof the words "to a total number not to exceed seventy-two".

(b) Section 2 of the Act approved January 31, 1941 (55 Stat. 5), is hereby amended by striking out the words "to a total amount not exceeding $400,000,000".

SEC. 6. There is hereby authorized to be appropriated, out of any money in the Treasury of the United States not otherwise appropriated, such sums as may be necessary to effectuate the purposes of this Act.

Approved, July 9, 1942.
AN ACT

To amend subsection (3) of section 602 (d) of the National Service Life Insurance Act, as amended, and for other purposes.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That subsection (3) of section 602 (d) of the National Service Life Insurance Act of 1940, as amended by section 10 of Public, Numbered 360, Seventy-seventh Congress, approved December 20, 1941, is hereby repealed and there is substituted in lieu thereof, effective as of December 20, 1941, the following to be known as subsection (3) of section 602 (d) of said Act:

"(3) (A) Any person in the active service who on or after October 8, 1940, and prior to April 20, 1942, becomes totally disabled as a result of injury or disease incurred in line of duty and such disability continues without interruption for six months, without having in force at time of incurrence of such disability at least $5,000 insurance issued under the War Risk Insurance Act, as amended, or the World War Veterans' Act, 1924, as amended, or this Act, shall be deemed to have applied for and to have been granted, effective as of the commencement of such total disability, National Service Life Insurance in an amount which together with any such insurance then in force shall aggregate $5,000, and premiums on such insurance shall be waived until six months after the insured ceases to be totally disabled or until April 20, 1943, whichever is the earlier date: Provided, That such protection shall cease and terminate unless within such period such disabled person shall make application in writing for continuance of all or any part of such insurance and shall submit evidence satisfactory to the Administrator of entitlement to waiver of premiums under section 602 (n) of this Act or tender the premiums thereafter becoming due: Provided further, That waiver of premiums under section 602 (n) shall not be denied under this subsection on the ground that total disability commenced prior to the effective date of such insurance: And provided further, That anyone who applied for and was issued insurance after becoming totally disabled, and but for such application would be entitled to insurance hereunder, shall have the right, upon application within the time and in the manner as above limited, to elect to surrender insurance applied for and to be issued insurance hereunder, or if such insurance shall have lapsed without election, such person shall be considered subject in all respects to the provisions of this subsection, as hereby amended, but policies issued hereunder shall be effective from date of surrender or lapse of policy previously issued.

"(B) Any person in the active service who on or after December 7, 1941, and prior to April 20, 1942, has been or otherwise isolated by the forces of an enemy of the United States for a period of at least thirty consecutive days and extending beyond April 19, 1942, and at the time of such capture, siege, or isolation by the enemy did not have in force insurance in the aggregate amount of at least $5,000 under the War Risk Insurance Act, as amended, the World War Veterans' Act, as amended, or this Act, shall be deemed to have applied for and to have been granted, effective as of the date of such capture, siege, or isolation, National Service Life Insurance in an amount which together with any such insurance then in force shall aggregate $5,000 of insurance, and such insurance shall remain in force and premiums on such insurance shall be waived during the period while such person remains so captured, besieged, or
isolated, and for six months thereafter: Provided, That such protection shall cease and terminate at the end of such period of six months unless within such period such person shall make application in writing for the continuance of all or any part of such insurance and shall submit evidence satisfactory to the Administrator of entitlement to waiver of premiums under section 602 (n) of this Act, or tender the premiums thereafter becoming due."

Sec. 2. Section 602 (d) is hereby further amended by adding a new subsection (5) to read as follows:

"(5) If any person deemed to have been issued insurance under subsection (3) (A) or (B) hereof die without filing application and within the time limited therefor, death insurance benefits shall be payable in the manner and to the persons as stated in subsection (2): Provided, That no application for insurance payments under subsections (2) or (3) as hereby amended, shall be valid unless filed in the Veterans' Administration within one year after the date of death of the insured or one year after the date of this enactment, whichever is the later date, and relationship and dependency of the applicant, where required as a basis for such claim, shall be proved as of date of death of insured by evidence satisfactory to the Administrator: And provided further, That persons shown by evidence satisfactory to the Administrator to have been mentally or legally incompetent at the time the right to apply for continuation of insurance or for death benefits expires, may make such application at any time within one year after removal of such disability."

Sec. 3. Section 602 (d) is hereby further amended by adding a new subsection (6) to read as follows:

"(6) Policies issued hereunder upon application as provided in subsection (3) (A) or (B) shall be issued upon the same terms and conditions as are contained in the standard policies of National Service Life Insurance."

Sec. 4. The Administrator is authorized and directed to transfer from the National Service Life Insurance appropriation to the National Service Life Insurance fund such sums as may be necessary to cover all losses incurred and premiums waived under subsections (2), (3), and (4) of section 602 (d) as amended.

Sec. 5. Subsection 602 (n) of the National Service Life Insurance Act of 1940 is hereby amended, effective as of October 8, 1940, to read as follows:

"(n) Upon application by the insured and under such regulations as the Administrator may promulgate, payment of premiums on such insurance may be waived during the continuous total disability of the insured, which continues or has continued for six or more consecutive months, if such disability commenced (1) subsequent to the date of his application for insurance; (2) while the insurance was in force under premium-paying conditions, and (3) prior to the insured's sixtieth birthday: Provided, That the Administrator shall not grant waiver of any premium becoming due more than one year prior to the receipt in the Veterans' Administration of application for the same, except as hereinafter provided, and any premiums paid for months during which such waiver is effective shall be refunded. The Administrator shall provide by regulations for examination or reexamination of an insured claiming benefits under this subsection, and may deny benefits for failure to cooperate. In the event that it is found that an insured is no longer totally disabled, the waiver of premiums shall cease as of the date of such finding and the policy of insurance may be continued by payment of premiums as provided in said policy: Provided further, That in any case in which the Administrator finds that the insured's failure to make timely application for waiver of premiums or his failure to submit satisfactory evidence of
the existence or continuance of total disability was due to circum-
stances beyond his control, the Administrator may grant waiver or
continuance of waiver of premiums. Premium rates shall be calcu-
lated without charge for the cost of the waiver of premiums herein
provided and no deduction from benefits otherwise payable shall be
made on account thereof."

Sec. 6. Section 617 of the National Service Life Insurance Act of
1940 is hereby amended to read as follows:

"In the event of a disagreement as to a claim arising under this
Part, suit may be brought in the same manner and subject to the same
conditions and limitations as are applicable to United States Gover-
ment Life (converted) Insurance under the provisions of sections 19
and 500 of the World War Veterans' Act, 1924, as amended: Pro-
vided, That in any such suit the decision of the Administrator as to
waiver or nonwaiver of premiums under this Act as now or hereafter
amended shall be conclusive and binding on the court."

Sec. 7. Section 601 of the National Service Life Insurance Act of
1940, approved October 8, 1940, is hereby amended by adding at the
end thereof the following subsection:

"(f) The terms 'parent', 'father', and 'mother' include a father,
mother, father through adoption, mother through adoption, and per-
sons who have stood in loco parentis to a member of the military or
naval forces at any time prior to entry into active service for a period
of not less than one year."

Sec. 8. Section 602 (g) of the National Service Life Insurance Act
of 1940, approved October 8, 1940, is hereby amended by striking therefrom the following: "(including person in loco parentis if
designated as beneficiary by the insured)"

Sec. 9. Section 602 (h) (3) (C) of the National Service Life
Insurance Act of 1940, approved October 8, 1940, is hereby amended
to read as follows:

"(C) if no widow, widower, or child, to the parent or parents
of the insured who last bore that relationship, if living, in equal
shares;"

Sec. 10. Effective the first day of the month next following the
enactment of this Act, in no event shall monthly payments of yearly
renewable term or automatic, or National Service Life Insurance
serve to reduce amounts of compensation or pension otherwise payable
under existing compensation or pension laws. Section 5, Act of July
19, 1939 (38 U. S. C. 472b), as amended by section 2, Act of August
21, 1941 (Public Law Numbered 242, Seventy-seventh Congress), is
modified accordingly.

Approved, July 11, 1942.

[CHAPTER 505]

AN ACT

To amend the Act entitled "An Act to incorporate the Disabled American Vet-

erans of the World War", approved June 17, 1932, so as to change the name to
"Disabled American Veterans", and to extend membership eligibility therein
to American citizens, honorably discharged from the active military or naval
forces of the United States, or of some country allied with the United States,
who have been either wounded, injured, or disabled by reason of such active
service during time of war.

Be it enacted by the Senate and House of Representatives of the
United States of America in Congress assembled, That the last sen-
tence of section 1 of the Act entitled "An Act to incorporate the Disabled American Veterans of the World War", approved June
17, 1932 (47 Stat. 320; title 36, U. S. C., 1940 edition, sec. 90a), is
hereby amended to read as follows:

"The name of this corporation shall be the 'Disabled American Veterans'"
SEC. 2. That section 3 of such Act of June 17, 1932, is hereby amended to read as follows:

"SEC. 3. That the purposes of this corporation shall be—
"To uphold and maintain the Constitution and the laws of the United States, to realize the true American ideals and aims for which those eligible to membership fought; to advance the interests and work for the betterment of all wounded, injured, and disabled American veterans; to cooperate with the United States Veterans' Administration and all other public and private agencies devoted to the cause of improving and advancing the condition, health, and interests of all wounded, injured, and disabled veterans; to stimulate a feeling of mutual devotion, helpfulness, and comradeship among all wounded, injured, and disabled veterans; to serve our comrades, our communities, and our country; and to encourage in all people that spirit of understanding which will guard against future wars."

SEC. 3. That section 5 of such Act of June 17, 1932, is hereby amended to read as follows:

"SEC. 5. Any man or woman who was wounded, gassed, injured, or disabled in line of duty during time of war while in the service of either the military or naval forces of the United States of America, and who has been honorably discharged or separated from such service, or who may still be in active service in the armed forces of the United States, is eligible for membership in the Disabled American Veterans. Others who were disabled while serving with any of the armed forces of any nations associated with the United States as allies during any of its war periods, who are American citizens and who were honorably discharged, are also eligible. The Disabled American Veterans shall not have honorary members."

SEC. 4. That section 6 of such Act of June 17, 1932, is hereby amended to read as follows:

"SEC. 6. That the organization shall be nonpolitical and nonsectarian, and as an organization shall not promote the candidacy of any person seeking public office."

SEC. 5. That section 8 of such Act of June 17, 1932, is hereby amended to read as follows:

"SEC. 8. That said corporation, and its State and local subdivisions, shall have the sole and exclusive right to have and to use in carrying out its purposes the name 'Disabled American Veterans'."

SEC. 6. That section 9 of such Act of June 17, 1932, is hereby amended to read as follows:

"SEC. 9. That the said corporation shall, on or before the 1st day of January in each year, make and transmit to the Congress a report of its proceedings for its preceding fiscal year, including a full and complete report of its receipts and expenditures."

SEC. 7. That section 10 of such Act of June 17, 1932, is hereby amended to read as follows:

"SEC. 10. That as a condition precedent to the exercise of any power or privilege herein granted or conferred, the Disabled American Veterans shall file in the office of the secretary of each State, in which chapters thereof may be organized, the name and post-office address of an authorized agent in such State, upon whom legal process or demands against the Disabled American Veterans may be served."

Approved, July 15, 1942.
[CHAPTER 506]

AN ACT

Authorizing the States of Minnesota and Wisconsin, jointly or separately, to acquire bridges now existing or to construct, maintain, and operate a free highway bridge across the Saint Croix River, also known as Lake Saint Croix, at or near Hudson, Wisconsin.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That in order to facilitate interstate commerce, improve the postal service, and provide for military and other purposes the States of Minnesota and Wisconsin, jointly or separately, be, and are hereby, authorized to negotiate and enter into agreements or contracts for the purpose of acquiring by purchase, gift, or condemnation, bridges now existing on or crossing the Saint Croix River, which is also designated as Lake Saint Croix, at or near Hudson, Wisconsin, with the proviso that such bridge or bridges shall thereafter be maintained and operated by such State or States free of tolls, in accordance with the provisions of the Act entitled “An Act to regulate the construction of bridges over navigable waters”, approved March 23, 1906, and subject to the conditions and limitations contained in this Act, or to construct, maintain, and operate a free highway bridge and approaches thereto across the Saint Croix River, also known as Lake Saint Croix, at a point suitable to the interests of navigation, at or near Hudson, Wisconsin, in accordance with the provisions of the Act entitled “An Act to regulate the construction of bridges over navigable waters”, approved March 23, 1906, and subject to the conditions and limitations contained in this Act.

SEC. 2. There is hereby conferred upon the States of Minnesota and Wisconsin all such rights and powers to enter upon lands and to acquire, condemn, occupy, possess, and use real estate and other property needed for the location, construction, operation, and maintenance of such bridge and its approaches as are possessed by railroad corporations for railroad purposes or by bridge corporations for bridge purposes in the State in which real estate or other property is situated, upon making just compensation therefor, to be ascertained and paid according to the laws of such State, and the proceedings therefor shall be the same as in the condemnation or expropriation of property for purposes in such State.

SEC. 3. The right to alter, amend, or repeal this Act is hereby expressly reserved.

Approved, July 17, 1942.

[CHAPTER 507]

AN ACT

To amend section 7 (a) of the Act of May 21, 1920 (41 Stat. 613), as amended by section 601 of the Act of June 30, 1932 (47 Stat. 417), to authorize interdepartmental procurement by contract, upon orders placed by the War Department, Navy Department, Treasury Department, Civil Aeronautics Administration, and the Maritime Commission.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That section 7 (a) of the Act entitled “An Act making appropriations for fortifications and other works of defense, for the armament thereof, and for the procurement of heavy ordnance for trial and service, for the fiscal year ending June 30, 1921, and for other purposes”, approved May 21, 1920 (41 Stat. 613), as amended by section 601 of the Act of June 30, 1932 (47 Stat. 417; 31 U. S. C. 696), entitled “An Act
Placement of orders.

Payment.

Adjustments.

Provisos.

Procurement by contract, etc., for designated agencies.

Work by private agencies.

July 20, 1942

[5. 204]

[Public Law 671]

Members of armed forces.

Acceptance of decorations from certain foreign governments.

Proviso.

Decorations previously bestowed.

"Legion of Merit."

Creation of decoration.

making appropriations for the Legislative Branch of the Government for the fiscal year ending June 30, 1933, and for other purposes", is hereby amended to read as follows:

"Sec. 7. (a) Any executive department or independent establishment of the Government, or any bureau or office thereof, if funds are available therefor and if it is determined by the head of such executive department, establishment, bureau, or office to be in the interest of the Government so to do, may place orders with any other such department, establishment, bureau, or office for materials, supplies, equipment, work, or services, of any kind that such requisitioned Federal agency may be in a position to supply or equipped to render, and shall pay promptly by check to such Federal agency as may be requisitioned, upon its written request, either in advance or upon the furnishing or performance thereof, all or part of the estimated or actual cost thereof as determined by such department, establishment, bureau, or office as may be requisitioned; but proper adjustments on the basis of the actual cost of the materials, supplies, or equipment furnished, or work or services performed, paid for in advance, shall be made as may be agreed upon by the departments, establishments, bureaus, or offices concerned: Provided, That the War Department, Navy Department, Treasury Department, Civil Aeronautics Administration, and the Maritime Commission may place orders, as provided herein, for materials, supplies, equipment, work, or services, of any kind that any requisitioned Federal agency may be in a position to supply, or to render or to obtain by contract: Provided further, That if such work or services can be as conveniently or more cheaply performed by private agencies such work shall be let by competitive bids to such private agencies. Bills rendered, or requests for advance payments made, pursuant to any such order, shall not be subject to audit or certification in advance of payment."

Approved, July 20, 1942.

[CHAPTER 508] AN ACT

To authorize officers and enlisted men of the armed forces of the United States to accept decorations, orders, medals, and emblems tendered them by governments of cobelligerent nations or other American republics and to create the decorations to be known as the "Legion of Merit", and the "Medal for Merit".

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That officers and enlisted men of the armed forces of the United States be, and they are hereby, authorized during the present war and for a year thereafter to accept from the governments of cobelligerent nations or other American republics such decorations, orders, medals, and emblems, as may be tendered them, and which are conferred by such governments upon members of their own military forces, hereby expressly granting the consent of Congress required for this purpose by clause 8 of section 9, article I, of the Constitution: Provided, That any such officer or enlisted man is hereby authorized to accept and wear any decoration, order, medal, or emblem heretofore bestowed upon such person by the government of a cobelligerent nation or of an American republic.

Sec. 2. (1) That there is hereby created a decoration to be known as the "Legion of Merit", which shall have suitable appurtenances and devices and not more than four degrees, and which the President, under such rules and regulations as he shall prescribe, may award to (a) personnel of the armed forces of the United States and of the Government of the Philippines and (b) personnel of the armed
forces of friendly foreign nations who, since the proclamation of an emergency by the President on September 8, 1939, shall have distinguished themselves by exceptionally meritorious conduct in the performance of outstanding services.

(2) That there is hereby created a decoration to be known as the "Medal for Merit", which shall have distinctive appurtenances and devices and only one degree, and which the President, under such rules and regulations as he shall prescribe, may award to such civilians of the nations prosecuting the war under the joint declaration of the United Nations and of other friendly foreign nations as have, since the proclamation of an emergency by the President on September 8, 1939, distinguished themselves by exceptionally meritorious conduct in the performance of outstanding services: Provided, That awards to civilians of foreign nations shall be only for the performance of an exceptionally meritorious or courageous act or acts in furtherance of the war efforts of the United Nations.

Sec. 3. There is hereby authorized to be appropriated, out of any money in the Treasury not otherwise appropriated, such sums as may be necessary for the purpose of carrying out the provisions of this Act.

Approved, July 20, 1942.

[CHAPTER 509]
AN ACT

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That in time of war or national emergency determined by the President any officer of the Medical Administrative Corps, commissioned in the Army of the United States or any component thereof, may be appointed by the President to higher temporary grade, not above the grade of colonel, without vacating any appointment held by him at the time of such temporary appointment. All officers so appointed shall be commissioned in the Army of the United States and shall receive the pay and allowances of the grade to which temporarily appointed: Provided, That any appointment made under the provisions of this Act may be vacated at any time by the President and, if not sooner vacated, shall continue for the duration of such national emergency or for the duration of the war and six months thereafter.

Sec. 2. All appointments and payments which would have been valid had this Act been in effect on and after September 9, 1940, are hereby ratified and validated, and officers appointed to a higher temporary grade whose appointments are ratified and validated by this Act shall be entitled to pay and allowances of such grade for the period during which they served in said grade to be paid out of any funds available for pay of the Army: Provided, That credit for payments heretofore made to such officers shall be allowed by the Comptroller General of the United States in the accounts of disbursing officers: Provided further, That any amounts collected from any person on account of payments made by reason of an appointment to a higher temporary grade which is ratified and validated by this Act shall be refunded to such person upon presentation of claim therefor to the Comptroller General of the United States who is authorized and directed to certify such claim to the Secretary of the Treasury for payment out of any funds available for pay of the Army.

Approved, July 20, 1942.
[CHAPTER 515]  

AN ACT  

To convey certain property to the Southwest Texas State Teachers College.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the Secretary of the Interior is authorized and directed to convey to the Southwest Texas State Teachers College, San Marcos, Texas, all right, title, and interest of the United States in and to the following described tract of land, and all structures and improvements thereon, constituting that portion of the United States Fisheries Station at San Marcos, Texas, lying between the San Marcos River and State Highway Numbered 2, and extending from the highway bridge on the north to the Federal pump station on the south:

Beginning at the intersection of the west edge of the San Marcos River and the south boundary line of State Highway Numbered 2, at the west end of the highway bridge; this beginning point being the end of a substantial woven wire fence between the recreation park and the highway; thence along said wire fence in a curve in a southwesterly direction one hundred and fifty-six feet to end of curve; thence south thirty-eight degrees ten minutes west along said fence, five hundred and nineteen feet to turn in fence; thence south twenty-nine degrees ten minutes west along said fence, two hundred and two feet to fence corner near the pump station; thence following said fence south sixty degrees east along the north side of the pump station, sixty feet to the edge of the San Marcos River; thence along the west edge of the San Marcos River with its meanders to the place of beginning.

The conveyance authorized by section 1 hereof shall be made by the Secretary of the Interior upon payment to the Treasurer of the United States by the Southwest Texas State Teachers College, San Marcos, Texas, of the sum of $1,000, being the fair and reasonable value of the lands described in section 1 hereof without regard to the value of the improvements thereon.

Approved, July 22, 1942.

[CHAPTER 516]  

AN ACT  

Making appropriations for the Department of Agriculture for the fiscal year ending June 30, 1943, and for other purposes.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the following sums are appropriated, out of any money in the Treasury not otherwise appropriated, for the Department of Agriculture for the fiscal year ending June 30, 1943, namely:

DEPARTMENT OF AGRICULTURE

OFFICE OF THE SECRETARY

SALARIES

For the Secretary, Under Secretary, and Assistant Secretary of Agriculture, and for other personal services in the Office of the Secretary in the District of Columbia, and elsewhere, $818,509, together with such amounts from other appropriations or authorizations as are provided in the schedules in the Budget for the fiscal year 1943 for such services, which several amounts or portions thereof, as may be determined by the Secretary, not exceeding a total
of $1,000,488, shall be transferred to and made a part of this appropriation; and there may be expended for personal services in the District of Columbia in said Office of the Secretary not to exceed the total amount provided in the Budget schedules for such purpose under this appropriation: Provided, however, That if the total amounts of such appropriations or authorizations for the fiscal year 1943 shall at any time exceed or fall below the amounts estimated, respectively, therefor in the Budget for 1943, the amounts transferred or to be transferred therefrom to this appropriation and the amount which may be expended for personal services in the District of Columbia shall be increased or decreased in such amounts as the Director of the Bureau of the Budget, after a hearing thereon with representatives of the Department, shall determine are appropriate to the requirements as changed by such reductions or increases in such appropriations or authorizations: Provided further, That the Secretary of Agriculture is authorized to contract for stenographic reporting services, and the appropriations made in this Act shall be available for such purposes; Provided further, That the Secretary of Agriculture is authorized to expend from appropriations available for the purchase of lands not to exceed $1 for each option to purchase any particular tract or tracts of land; Provided further, That not to exceed $2,500 of the appropriations available for salaries and expenses of officers and employees of the Department of Agriculture permanently stationed in foreign countries may be used for payment of allowances for living quarters abroad, including heat, fuel, and light, as authorized by the Act approved June 26, 1930 (5 U. S. C. 113a): Provided further, That with the approval of the Secretary of Agriculture, employees of the Department of Agriculture stationed abroad may enter into leases for official quarters, for periods not exceeding one year, and may pay rent, telephone, subscriptions to publications, and other charges incidental to the conduct of their offices and the discharge of their duties, in advance, in any foreign country where custom or practice requires payment in advance; Provided further, That no part of the funds appropriated by this Act shall be used for the payment of any officer or employee of the Department of Agriculture who, as such officer or employee, or on behalf of the Department or any division, commission, or bureau thereof, issues, or causes to be issued, any prediction, oral or written, or forecast, except as to damage threatened or caused by insects and pests, with respect to future prices of cotton, or the trend of same; Provided further, That no part of the funds appropriated by this Act shall be used for laboratory investigations to determine the possibly harmful effects on human beings of spray insecticides on fruits and vegetables: Provided further, That the Secretary of Agriculture is authorized to make microfilm or other photographic reproductions of books and other library materials in the Department of Agriculture and sell such reproductions at such prices (not less than estimated cost of furnishing same) as he may determine, the money received from such sales to be deposited in the Treasury to the credit of the appropriation charged with the cost of making such reproductions.

MISCELLANEOUS EXPENSES, DEPARTMENT OF AGRICULTURE

For stationery, supplies, materials, and equipment, freight, express, and drayage charges, advertising, communication service, postage, washing towels, repairs, and alterations; for the maintenance, repair, and operation of one motorcycle and not to exceed three motor-propelled passenger-carrying vehicles (including one for the
Provisos.

Adjustments in amounts.

Maintenance, etc., of vehicles; reimbursement.

42 Stat. 508.

Maintenance of stationery, etc., stocks.

47 Stat. 417.

Ante, p. 661.

Purchasing, etc., supplies.

Use of central storehouse.

Annual Budget, requirement.

Purchase of domestic twine.

Secretary of Agriculture, one for general utility needs of the entire Department, and one for the Forest Service and purchase of one motor-propelled passenger-carrying vehicle at not to exceed $1,500, including the exchange value of one such vehicle, for official purposes only; for official travel expenses, including examination of estimates for appropriations in the field for any bureau, office, or service of the Department; and for other miscellaneous supplies and expenses not otherwise provided for and necessary for the practical and efficient work of the Department, which are authorized by such officer as the Secretary may designate, $98,341, together with such amounts from other appropriations or authorizations as are provided in the schedules in the Budget for the fiscal year 1943 for such expenses, which several amounts or portions thereof, as may be determined by the Secretary, not exceeding a total of $131,605, shall be transferred to and made a part of this appropriation: Provided, however, That if the total amounts of such appropriations or authorizations for the fiscal year 1943 shall at any time exceed or fall below the amounts estimated, respectively, therefor in the Budget for 1943, the amounts transferred or to be transferred therefrom to this appropriation shall be increased or decreased in such amounts as the Director of the Bureau of the Budget, after a hearing thereon with representatives of the Department, shall determine are appropriate to the requirements as changed by such reductions or increases in such appropriations or authorizations: Provided further, That this appropriation shall be available for the payment of salaries of employees engaged in the maintenance, repair, and operation of motor-transport vehicles, and that this appropriation shall be reimbursed from the appropriation made for any bureau or office for which such service is performed, in accordance with the provisions of the Act of May 11, 1922 (5 U. S. C. 543): Provided further, That the Secretary of Agriculture, during the fiscal year for which this appropriation is made, may maintain stocks of stationery, supplies, equipment, and miscellaneous materials sufficient to meet, in whole or in part, requirements of the bureaus and offices of the Department in the city of Washington and elsewhere, but not to exceed in the aggregate $200,000 in value at the close of the fiscal year, and the appropriations of such bureaus, offices, and agencies available for the purchase of stationery, supplies, equipment, and miscellaneous materials shall be available to reimburse the appropriation for miscellaneous expenses current at the time supplies are allotted, assigned, or issued, or when payment is received; for transfer for the purchase of inventory; and for transfer pursuant to the provisions of section 601 of the Act approved June 30, 1932 (31 U. S. C. 686): Provided further, That the appropriations made hereunder shall be available for the payment of salaries and expenses for purchasing, storing, handling, packing, or shipping supplies and blank forms, and there shall be charged proportionately as a part of the cost of supplies issued an amount to cover such salaries and expenses, and in the case of blank forms and supplies not purchased from this appropriation an amount to cover such salaries and expenses shall be charged proportionately to the proper appropriation: Provided further, That the facilities of the central storehouse of the Department shall to the fullest extent practicable be used to make unnecessary the maintenance of separate bureau storehouse activities in the Department: Provided further, That a separate schedule of expenditures, transfers of funds, or other transactions hereunder shall be included in the annual Budget: Provided further, That, except to provide materials required in or incident to research or experimental work where no suitable domestic product is available,
no part of the funds appropriated by this Act shall be expended in the purchase of twine manufactured from commodities or materials produced outside of the United States.

Total, Office of the Secretary, $716,850.

OFFICE OF THE SOLICITOR

For necessary expenses for the Office of Solicitor, including salary of the Solicitor at $9,000 per annum, and including personal services in the District of Columbia and elsewhere, purchase of lawbooks, books of reference, and periodicals, and payment of fees or dues for the use of law libraries by attorneys in the field service, $210,000, together with such amounts from other appropriations or authorizations as are provided in the schedules in the Budget for the fiscal year 1943 for such expenses, which several amounts or portions thereof, as may be determined by the Secretary, not exceeding a total of $1,937,749, shall be transferred to and made a part of this appropriation; and there may be expended for personal services in the District of Columbia not to exceed the total amount set up in the Budget schedules for such purpose under this appropriation: Provided, however, That if the total amounts of such appropriations or authorizations for the fiscal year 1943 shall at any time exceed or fall below the amounts estimated, respectively, therefor in the Budget for 1943, the amounts transferred or to be transferred therefrom to this appropriation and the amount which may be expended for personal services in the District of Columbia shall be increased or decreased in such amounts as the Director of the Bureau of the Budget, after a hearing thereon with representatives of the Department, shall determine are appropriate to the requirements as changed by such reductions or increases in such appropriations or authorizations.

OFFICE OF INFORMATION

SALARIES AND EXPENSES

For necessary expenses in connection with the publication, indexing, illustration, and distribution of bulletins, documents, and reports, the preparation, distribution, and display of agricultural motion and sound pictures, and exhibits, and the coordination of informational work in the Department, $400,144, together with such amounts from other appropriations or authorizations as are provided in the schedules in the Budget for the fiscal year 1943 for such expenses, which several amounts or portions thereof, as may be determined by the Secretary, not exceeding a total of $189,691, shall be transferred to and made a part of this appropriation, of which total appropriation amounts not exceeding those specified may be used for the purposes enumerated as follows: For personal services in the District of Columbia, $467,291; for preparation and display of exhibits including cooperation with other bureaus and offices of the Department and with Federal, State, County, Municipal, and other agencies, and State, interstate, international, and other fairs or events held within the United States, $60,882; for the preparation, distribution, and display of motion and sound pictures, including cooperation with Federal, State, County, Municipal, and other agencies, $98,905: Provided, however, That if the total amounts of the appropriations or authorizations for the fiscal year 1943 from which transfers to this appropriation are herein authorized shall at any time exceed or fall below the amounts estimated, respectively, therefor in the Budget for 1943, the amounts transferred or to be transferred therefrom to this appropriation and the amount which may be expended for personal services in the District of Columbia shall be increased or decreased in such amounts as the Director of the Bureau of the Budget, after a hearing thereon with representatives of the Department, shall determine are appropriate to the requirements as changed by such reductions or increases in such appropriations or authorizations.
Transfer of additional funds if Office acts as central agency.

Temporary employment of specialists, etc.

42 Stat. 1488; post, p. 723.
Reimbursement for preparation of duplicated, etc., material.

Annual Report of Secretary.
28 Stat. 601.
36 Stat. 1110.
92 Stat. 325.

Farmers' bulletins.

40 Stat. 1270.
Post.
Transfer of funds; marketing quotas, etc.
Post, p. 661.

52 Stat. 31; ante, pp. 41, 61, 121, 125.
7 U. S. C. ch. 35.
Supp. I, ch. 35.
49 Stat. 774.
52 Stat. 48.

apportionment and the amount which may be expended for personal services in the District of Columbia shall be increased or decreased in such amounts as the Director of the Bureau of the Budget, after a hearing thereon with representatives of the Department, shall determine are appropriate to the requirements as changed by such reductions or increases in such appropriations or authorizations:

Provided further, That when and to the extent that in the judgment of the Secretary of Agriculture agricultural exhibits and motion and sound pictures relating to the authorized programs of the various agencies of the Department can be more advantageously prepared, displayed, or distributed by the Office of Information, as the central agency of the Department therefore, additional funds not exceeding $300,000 for these purposes may be transferred to and made a part of this appropriation, from the funds applicable, and shall be available for the objects specified herein, including personal services in the District of Columbia:

Provided further, That in the preparation of motion pictures or exhibits by the Department, not exceeding a total of $10,000 may be used for the temporary employment, by contract or otherwise, of specialists; technicians, and experts, without regard to the Classification Act of 1923, as amended:

Provided further, That in the preparation and distribution of duplicated and photographic material for the Department, the appropriation "Salaries and expenses, Office of Information", current at the time such services are rendered or when payment therefor is received, may be reimbursed (by advance credits or reimbursements based on estimated or actual charges) from the applicable appropriations, to cover charges for personal services, materials, equipment (including depreciation, maintenance, and repair) and other necessary expenses.

PRINTING AND BINDING

For all printing and binding for the Department of Agriculture, including all of its bureaus, offices, institutions, and services located in Washington, District of Columbia, and elsewhere, except as otherwise in this Act provided, $1,300,000, including the purchase of reprints of scientific and technical articles published in periodicals and journals; the Annual Report of the Secretary of Agriculture, as required by the Acts of January 12, 1895 (44 U. S. C. 111, 212-220, 223, 241, 244), March 4, 1915 (7 U. S. C. 418), and June 20, 1936 (5 U. S. C. 168), and in pursuance of the Act approved March 30, 1906 (44 U. S. C. 214, 224), also including not to exceed $250,000 for farmers' bulletins, which shall be adapted to the interests of the people of the different sections of the country, an equal proportion of four-fifths of which shall be delivered to or sent out under the addressed franks furnished by the Senators, Representatives, and Delegates in Congress, as they shall direct, but not including work done at the field printing plants of the Forest Service authorized by the Joint Committee on Printing, in accordance with the Act approved March 1, 1919 (44 U. S. C. 111, 220) : Provided, That the Secretary of Agriculture may transfer to this appropriation from the appropriation made for "Conservation and Use of Agricultural Land Resources" such sums as may be necessary for printing and binding in connection with marketing quotas under the Agricultural Adjustment Act of 1938, and from funds appropriated to carry into effect the terms of section 32 of the Act of August 24, 1935 (7 U. S. C. 612c), as amended, such sums as may be necessary for printing and binding in connection with the activities under said section 32, and from funds appropriated for parity payments under section 303 of the Agricultural Adjustment Act of 1938, such sums as may be necessary for printing and binding in connection with such payments:
Provided further, That the total amount that may be transferred under the authority granted in the preceding proviso shall not exceed $550,000.

Total, Office of Information, $1,700,144.

LIBRARY, DEPARTMENT OF AGRICULTURE

Salaries and expenses: For purchase and exchange of reference books, lawbooks, technical and scientific books, periodicals, and for expenses incurred in completing imperfect series; not to exceed $1,200 for newspapers; for dues, when authorized by the Secretary of Agriculture, for library membership in societies or associations which issue publications to members only or at a price to members lower than to subscribers who are not members; for salaries in the city of Washington and elsewhere; for official travel expenses, and for library fixtures, library cards, supplies, and for all other necessary expenses, $107,030, together with such amounts from other appropriations or authorizations as are provided in the schedules in the Budget for the fiscal year 1943 for such salaries and expenses, which several amounts or portions thereof, as may be determined by the Secretary, not exceeding a total of $46,055, shall be transferred to and made a part of this appropriation, of which total appropriation not to exceed $127,822 may be expended for personal services in the District of Columbia: Provided, however, That if the total amounts of such appropriations or authorizations for the fiscal year 1943 shall at any time exceed or fall below the amounts estimated, respectively, therefor in the Budget for 1943, the amounts transferred or to be transferred therefrom to this appropriation and the amount which may be expended for personal services in the District of Columbia shall be increased or decreased in such amounts as the Director of the Bureau of the Budget, after a hearing thereon with representatives of the Department, shall determine are appropriate to the requirements as changed by such reductions or increases in such appropriations or authorizations.

OFFICE OF EXPERIMENT STATIONS

PAYMENTS TO STATES, HAWAII, ALASKA, AND PUERTO RICO FOR AGRICULTURAL EXPERIMENT STATIONS

Hatch Act: To carry into effect the provisions of an Act approved March 2, 1887 (7 U. S. C. 362, 363, 365, 368, 377–379), entitled “An Act to establish agricultural experiment stations in connection with the colleges established in the several States under the provisions of an Act approved July 2, 1862 (7 U. S. C. 301–308), and of the Acts supplementary thereto”, the sums apportioned to the several States, to be paid quarterly in advance, $720,000.

Adams Act: To carry into effect the provisions of an Act approved March 16, 1906 (7 U. S. C. 369), entitled “An Act to provide for an increased annual appropriation for agricultural experiment stations and regulating the expenditure thereof”, and Acts supplementary thereto, the sums apportioned to the several States to be paid quarterly in advance, $720,000.


Administration of grants to States and coordination of research:
To enable the Secretary of Agriculture to enforce the provisions of the Acts approved March 2, 1887, March 16, 1906, February 24, 1925, May 16, 1928, February 23, 1929, March 4, 1931, and June 20, 1936, and Acts amendatory or supplementary thereto (7 U. S. C. 361-386f), relative to their administration and for the administration of an agricultural experiment station in Puerto Rico, including the employment of persons and means in the city of Washington and elsewhere, $165,905; and the Secretary of Agriculture shall prescribe the form of the annual financial statement required under the above Acts, ascertain whether the expenditures are in accordance with their provisions, coordinate the research work of the Department of Agriculture and coordinate the research work of the Department with that of the State agricultural colleges and experiment stations in the lines authorized in said Acts, and make report thereon to Congress.

Insular experiment stations: To enable the Secretary of Agriculture to establish and maintain an agricultural experiment station in Puerto Rico, including the erection of buildings, the preparation, illustration, and distribution of reports and bulletins, $90,592: Provided, That the Secretary of Agriculture may, at his discretion, transfer such property and equipment, including the library, of the Hawaii Experiment Station, formerly maintained by the Department of Agriculture, as he may deem necessary and advisable to the experiment station of the University of Hawaii, which has been conducted jointly and in collaboration with the former Federal station under the Act of May 16, 1928 (7 U. S. C. 386-386f); and the Secretary of Agriculture is authorized to sell such products as are obtained on the land belonging to the agricultural experiment station in Puerto Rico, and the amount obtained from the sale thereof shall be covered into the Treasury of the United States as miscellaneous receipts.
In all, salaries and expenses, $2,566,497.

Total, Office of Experiment Stations, $7,182,705, of which amount not to exceed $154,780 may be expended for personal services in the District of Columbia.

SPECIAL RESEARCH FUND, DEPARTMENT OF AGRICULTURE

For enabling the Secretary of Agriculture to carry into effect the provisions of an Act entitled "An Act to provide for research into basic laws and principles relating to agriculture and to provide for the further development of cooperative agricultural extension work and the more complete endowment and support of land-grant colleges", approved June 29, 1935 (7 U. S. C. 427, 427b, 427c, 427f); for administration of the provisions of section 5 of the said Act, and for special research work, including the planning, programming, coordination, and printing the results of such research, to be conducted by such agencies of the Department of Agriculture as the Secretary of Agriculture may designate or establish, and to which he may make allotments from this fund, including the employment of persons and means in the District of Columbia and elsewhere, and the purchase, maintenance, repair, and operation of motor-propelled and horse-drawn passenger-carrying vehicles necessary in the conduct of field work outside the District of Columbia, $1,150,000, of which amount $700,000 shall be available for the maintenance and operation of research laboratories and facilities in the major agricultural regions provided for by section 4 of said Act: Provided, That not more than $5,000 of this appropriation shall be used to further the chemical phases of the soybean investigations, except the routine analytical work for plant production, now being conducted at Urbana, Illinois, and such $5,000 shall be available only for the expenses incident to the transfer of such investigations to Peoria, Illinois, for absorption by the Northern Regional Research Laboratory.

EXTENSION SERVICE

PAYMENTS TO STATES, HAWAII, ALASKA, AND PUERTO RICO

Capper-Ketcham extension work: To enable the Secretary of Agriculture to carry into effect the provisions of the Act entitled "An Act to provide for the further development of agricultural extension work between the agricultural colleges in the several States receiving the benefits of the Act entitled 'An Act donating public lands to the several States and Territories which may provide colleges for the benefit of agriculture and mechanic arts'..."... (7 U. S. C. 301-308), and all Acts supplementary thereto, and the United States Department of Agriculture", approved May 22, 1928 (7 U. S. C. 343a, 343b), $1,480,000.

Additional cooperative extension work: For additional cooperative agricultural extension work in agriculture and home economics, to be allotted and paid by the Secretary of Agriculture to the several States and the Territories of Alaska, Hawaii, and Puerto Rico, in such amounts as he may deem necessary to accomplish such purposes, $555,000.

Extension work, section 21, Bankhead-Jones Act: To enable the Secretary of Agriculture to carry into effect the provisions of section 21, title II, of the Act entitled "An Act to provide for research into basic laws and principles relating to agriculture and to provide for the further development of cooperative agricultural extension work and the more complete endowment and support of land-grant colleges", approved June 29, 1935 (7 U. S. C. 343c), $12,000,000.
Alaska: To enable the Secretary of Agriculture to carry into effect the provisions of the Act entitled “An Act to extend the benefits of the Hatch Act and the Smith-Lever Act to the Territory of Alaska”, approved February 23, 1929 (7 U.S.C. 386c), $13,950; and the provisions of section 3 of the Act entitled “An Act to extend the benefits of the Adams Act, the Purnell Act, and the Capper-Ketcham Act to the Territory of Alaska, and for other purposes”, approved June 20, 1936 (7 U.S.C. 348e), $10,000; in all, for Alaska, $23,950.

Puerto Rico: To enable the Secretary of Agriculture to carry into effect the provisions of the Act entitled “An Act to extend the benefits of section 21 of the Bankhead-Jones Act to Puerto Rico”, approved August 28, 1937 (7 U.S.C. 343f–343g), $100,000.

In all, payments to States, Hawaii, Alaska, and Puerto Rico for agricultural extension work, $14,158,950.

SALARIES AND EXPENSES

Administration and coordination of extension work: For the employment of persons and means in the District of Columbia and elsewhere to enable the Secretary of Agriculture to administer the provisions of the Smith-Lever Act, approved May 8, 1914 (7 U.S.C. 341–348), and Acts amendatory or supplementary thereto, and to coordinate the extension work of the Department and the several States, Territories, and insular possessions, including cooperation with other bureaus and offices of the Department, and Federal, State, county, and other agencies, in the development, preparation, and distribution of educational material designed to increase the effectiveness of cooperative extension work as conducted by the Department in cooperation with land-grant colleges, $646,458, of which amount not to exceed $552,710 may be expended for personal services in the District of Columbia.

Total, Extension Service, $14,805,408.

BUREAU OF AGRICULTURAL ECONOMICS

Salaries and expenses: For acquiring and diffusing useful information among the people of the United States, for conducting investigations, experiments, and demonstrations, and for aiding in formulating programs for authorized activities of the Department of Agriculture, relative to agricultural production, distribution, land utilization, and conservation in their broadest aspects, including farm management and practice, utilization of farm and food products, purchasing of farm supplies, farm population and rural life, farm labor, farm finance, insurance and taxation, adjustments in production to probable demand for the different farm and food products; land ownership and values, costs, prices and income in their relation to agriculture, including causes for their variations and trends, including the employment of persons and means in the District of Columbia and elsewhere, either independently or in cooperation with public agencies or organizations, $528,798, together with such amounts from other appropriations or authorizations as are provided in the schedules in the Budget for the fiscal year 1943 for such salaries and expenses, which several amounts or portions thereof, as may be determined by the Secretary, not exceeding a total of $2,178,372 shall be transferred to and made a part of this appropriation, of which total appropriation not to exceed $1,893,928 may be used for personal services in the District of Columbia, including the salary of the chief of bureau at $10,000 per annum: Provided, however, That if the total amounts of such appropriations or authorizations for the fiscal year 1943 shall at any time exceed or fall below
the amounts estimated, respectively, therefor in the Budget for 1943, the amounts transferred or to be transferred therefrom to this appropriation and the amount which may be expended for personal services in the District of Columbia shall be increased or decreased in such amounts as the Director of the Bureau of the Budget, after a hearing thereon with representatives of the Department, shall determine are appropriate to the requirements as changed by such reductions or increases in such appropriations or authorizations: Provided further, That in addition the Secretary may, subject to the approval of the Director of the Bureau of the Budget, transfer to this appropriation for the purpose of administering and performing the functions of the Division of Agricultural Statistics of the Agricultural Marketing Service, such sums as he may determine necessary from other appropriations available to the Department: Provided further, That no part of the funds herein appropriated or made available to the Bureau of Agricultural Economics shall be used for State and county land-use planning.

**OFFICE OF FOREIGN AGRICULTURAL RELATIONS**

Salaries and expenses: For carrying out the functions of the Secretary of Agriculture under the Act of June 5, 1930 (7 U.S.C. 541-545), independently and in cooperation with other branches of the Government, State agencies, purchasing and consuming organizations, and persons engaged in the production, transportation, marketing, and distribution of farm and food products, including the employment of persons and means in the District of Columbia and elsewhere, and the purchase of such books and periodicals and not to exceed $500 for newspapers as may be necessary in connection with this work, $223,795. Grand total, Office of the Secretary of Agriculture, $26,624,730.

**BUREAU OF ANIMAL INDUSTRY**

SALARIES AND EXPENSES

For the employment of persons and means in the District of Columbia and elsewhere for carrying out the provisions of the Act, as amended, establishing a Bureau of Animal Industry, and related Acts; and the Secretary of Agriculture, upon application of any exporter, importer, packer, or owner of, or the agent thereof, or dealer in, livestock, hides, skins, meat, or other animal products, may in his discretion, make inspections and examinations at places other than the headquarters of inspectors for the convenience of said applicants and charge the applicants for the expenses of travel and subsistence incurred for such inspections and examinations, the funds derived from such charges to be deposited in the Treasury of the United States to the credit of the appropriation from which the expenses are paid; collect and disseminate information concerning livestock and animal products; prepare and disseminate reports on animal industry; purchase in the open market samples of all tuberculin, serums, antitoxins, or analogous products, of foreign or domestic manufacture, which are sold in the United States, for the detection, prevention, treatment, or cure of diseases of domestic animals, test the same, and disseminate the results of said tests in such manner as he may deem best, and purchase and destroy diseased or exposed animals, including poultry, or quarantine the same whenever in his judgment essential to prevent the spread of pleuropneumonia, tuberculosis, contagious poultry diseases, or other diseases of animals from one State to another, as follows:
General administrative expenses: For necessary expenses for general administrative purposes, including the salary of Chief of Bureau and other personal services in the District of Columbia, $172,000.

Animal husbandry: For investigations and experiments in animal husbandry; for experiments in animal feeding and breeding, including cooperation with the State agricultural experiment stations and other agencies, including repairs and additions to and erection of buildings absolutely necessary to carry on the experiments, $811,000, including $12,500 for livestock experiments and demonstrations at Big Spring or elsewhere in Texas, to be available only when the State of Texas, or other cooperating agency in Texas, shall have appropriated an equal amount or, in the opinion of the Secretary of Agriculture, shall have furnished its equivalent in value in cooperation for the same purpose during the fiscal year for which appropriations are herein made: Provided, That of the sum thus appropriated $242,580 may be used for experiments in poultry feeding and breeding, of which amount $45,000 may be used in cooperation with State authorities in the administration of regulations for the improvement of poultry, poultry products, and hatcheries.

Diseases of animals: For scientific investigations of diseases of animals, including the construction of necessary buildings at Beltsville, Maryland, and necessary expenses for investigations of tuberculin, sera, antitoxins, and analogous products, $715,000: Provided, That of said sum $265,182 may be used for researches concerning the cause, modes of spread, and methods of treatment and prevention of the disease of contagious abortion of animals: Provided further, That fees shall be charged for all diagnoses in connection with rabies, except those performed for agencies of the United States Government, in such amounts as the Secretary of Agriculture shall prescribe, and such fees shall be covered into the Treasury as miscellaneous receipts.

Eradicating tuberculosis and Bang's disease: For the control and eradication of the diseases of tuberculosis and paratuberculosis of animals, avian tuberculosis, and Bang's disease of cattle, $3,575,669, together with $1,450,000 of the unobligated balance of the appropriation made under this head for the fiscal year 1940, and $1,013,331 of the unexpended balances of appropriations heretofore made for eradication of foot-and-mouth and other contagious diseases of animals, in all, including reappropriations, $6,039,000: Provided, That in carrying out the purpose of this appropriation, if in the opinion of the Secretary of Agriculture it shall be necessary to condemn and destroy tuberculosis or paratuberculosis cattle, or cattle reacting to the test for Bang's disease, and if such animals have been destroyed, condemned, or die after condemnation, he may, in his discretion, and in accordance with such rules and regulations as he may prescribe, expend in the city of Washington or elsewhere such sums as he shall determine to be necessary for the payment of indemnities to owners of such animals but, except as hereinafter provided, no part of the money hereby appropriated shall be used in compensating owners of such cattle except in cooperation with and supplementary to payments to be made by State, Territory, county, or municipality where condemnation of such cattle shall take place, nor shall any payment be made hereunder as compensation for or on account of any such animal if at the time of inspection or test, or at the time of condemnation thereof, it shall belong to or be upon the premises of any person, firm, or corporation to which it has been sold, shipped, or delivered for the purpose of being slaughtered: Provided further, That out of the money hereby appropriated no payment as compensation for any cattle condemned for slaughter shall exceed one-third of the difference between the appraised value of such cattle and the
value of the salvage thereof; that no payment hereunder shall exceed the amount paid or to be paid by the State, Territory, county, and municipality where the animal shall be condemned; and that in no case shall any payment hereunder be more than $25 for any grade animal or more than $50 for any purebred animal.

Eradicating cattle ticks: For the eradication of southern cattle ticks, $276,000; Provided, That, except upon the written order of the Secretary of Agriculture, no part of this appropriation shall be used for the purchase of animals or in the purchase of materials for or in the construction of dipping vats upon land not owned solely by the United States, except at fairs or expositions where the Department of Agriculture makes exhibits or demonstrations; nor shall any part of this appropriation be used in the purchase of materials or mixtures for use in dipping vats except in experimental or demonstration work carried on by the officials or agents of the Bureau of Animal Industry: Provided further, That not to exceed $5,000 of the amount herein made available may be used to purchase and supply beef to the Seminole Indians of the Big Cypress Swamp area, Hendry County, Florida, during the time that deer infested with cattle ticks are being removed from said area and until such area is restocked with deer: Provided further, That the Secretary of Agriculture, his agent or agents, in cooperation with the duly constituted authorities of the State of Florida, is authorized to conduct tick eradication on the Seminole Indian Reservation in the State of Florida under the provisions of the laws of that State.

Hog-cholera control: For the control and eradication of hog cholera and related swine diseases, by such means as may be necessary, including demonstrations, the formation of organizations, and other methods, either independently or in cooperation with farmers' associations, State or county authorities, $102,000.

Inspection and quarantine: For inspection and quarantine work, including the eradication of scabies in sheep and cattle and contagious infections in horses, the inspection of southern cattle, the supervision of the transportation of livestock, and the inspection of vessels, the execution of the twenty-eight-hour law, the inspection and quarantine of imported animals, including the establishment and maintenance of quarantine stations and repairs, alterations, improvements, or additions to buildings thereon; the inspection work relative to the existence of contagious diseases, and the mallein testing of animals, $666,000.

Meat inspection: For expenses in carrying out the provisions of the Meat Inspection Act of June 30, 1906, as amended by the Act of March 4, 1907, as extended to equine meat by the Act of July 24, 1919 (21 U. S. C. 71-96), as authorized by section 2 (a) of the Act of June 26, 1934 (31 U. S. C. 725a), and as further amended by the Act of June 29, 1938 (21 U. S. C. 91), including the purchase of printed tags, labels, stamps, and certificates without regard to existing laws applicable to public printing, $6,147,000.

Virus Serum Toxin Act: For carrying out the provisions of the Act approved March 4, 1913 (21 U. S. C. 151-158), regulating the preparation, sale, barter, exchange, or shipment of any virus, serum, toxin, or analogous product manufactured in the United States and the importation of such products intended for use in the treatment of domestic animals, $223,718.
Act approved August 24, 1935 (7 U. S. C. 851-855), entitled "An Act to amend the Agricultural Adjustment Act, and for other purposes", including the employment of persons and means in the District of Columbia and elsewhere.

In all, salaries and expenses, Bureau of Animal Industry, $12,688,387.

ERADICATION OF FOOT-AND-MOUTH AND OTHER CONTAGIOUS DISEASES OF ANIMALS

In case of an emergency arising out of the existence of foot-and-mouth disease, rinderpest, contagious pleuropneumonia, or other contagious or infectious diseases of animals, which, in the opinion of the Secretary of Agriculture, threatens the livestock industry of the country, he may expend in the city of Washington or elsewhere any unexpended balances of appropriations heretofore made for this purpose, not to exceed $305,000, in the arrest and eradication of any such disease, including the payment of claims growing out of past and future purchases and destruction, in cooperation with the States, of animals affected by or exposed to, or of materials contaminated by or exposed to, any such disease, wherever found and irrespective of ownership, under like or substantially similar circumstances, when such owner has complied with all lawful quarantine regulations: Provided, That the payment for animals hereafter purchased may be made on appraisement based on the meat, dairy, or breeding value, but in case of appraisement based on breeding value no appraisement of any animal shall exceed three times its meat or dairy value, and, except in case of an extraordinary emergency, to be determined by the Secretary of Agriculture, the payment by the United States Government for any animals shall not exceed one-half of any such appraisements: Provided further, That the sum of $5,000 of the unexpended balance of the appropriation of $3,500,000 contained in the Second Deficiency Appropriation Act, fiscal year 1924, approved December 5, 1924, for the eradication of the foot-and-mouth disease and other contagious or infectious diseases of animals, is hereby made available during the fiscal year for which appropriations are herein made to enable the Secretary of Agriculture to control and eradicate the European fowl pest and similar diseases in poultry.

Total, Bureau of Animal Industry, $12,688,387, of which amount not to exceed $645,000 may be expended for departmental personal services in the District of Columbia.

BUREAU OF DAIRY INDUSTRY

Salaries and expenses: For necessary expenses, including not to exceed $577,400 for personal services in the District of Columbia, of the Bureau of Dairy Industry in carrying out the provisions of the Act of May 29, 1924 (7 U. S. C. 401-404), including investigations, experiments, and demonstrations in dairy industry, cooperative investigations of the dairy industry in the various States, inspection of renovated-butter factories, repairs to buildings, and not to exceed $5,000 for the construction of buildings, $764,767.

BUREAU OF PLANT INDUSTRY

For the investigation of fruits, fruit trees, grain, cotton, tobacco, vegetables, grasses, forage, drug, medicinal, poisonous, fiber, and other plants and plant industries, and of soils and soil-plant relationships, in cooperation with other branches of the Department, the
State experiment stations, and practical farmers; for the erection of necessary farm buildings: Provided, That the cost of any building erected, except head houses connecting greenhouses, shall not exceed $2,500; and for the employment of persons and means in the city of Washington and elsewhere required for the investigations, experiments, and demonstrations herein authorized, as follows:

General administrative expenses: For necessary expenses for general administrative purposes, including the salary of Chief of Bureau and other personal services in the District of Columbia, $213,710.

Arlington Farm: For continuing the maintenance of a general experiment farm and agricultural station on the Arlington estate, in the State of Virginia and in the vicinity of Beltsville, Maryland, in accordance with the provisions of the Act of Congress approved April 18, 1900 (31 Stat. 135, 136), as amended by the Act of October 9, 1940 (54 Stat. 1030-1057), $51,109.

Cereal crops and diseases: For the investigation and improvement of cereals, including corn, and methods of cereal production and for the study and control of cereal diseases, for the investigation of the cultivation and breeding of flax for seed purposes, including a study of flax diseases, for the investigation and improvement of broomcorn and methods of broomcorn production, and for determining the distribution of weeds and means for their control, $579,895, of which $25,000 shall be available for investigations concerning the control and eradication of whitetop, bindweed, and other noxious weeds.

Cotton and other fiber crops and diseases: For investigation of the production of cotton and other fiber crops, including the improvement by cultural methods, breeding, and selection, fiber yield and quality, cotton soil-fertility, and the control of diseases, $448,355, of which sum not less than $14,700 shall be used for experimenting in Sea Island cotton, including its hybridization with other varieties.

Drug and related plants: For the investigation, testing, and improvement of plants yielding drugs, spices, poisons, oils, and related products and byproducts, $65,890.

Dry-land agriculture: For the investigation and improvement of methods of crop production under subhumid, semiarid, or dry-land conditions, $280,788: Provided, That no part of this appropriation shall be used for the establishment of any new field station.

Forage crops and diseases: For the investigation and improvement of forage crops, including grasses, alfalfas, clovers, soybeans, lapsededezas, vetches, cowpeas, field peas, and miscellaneous legumes; for the investigation of green-manure crops and cover crops; for investigations looking to the improvement of pastures; and for the investigation of forage-crop diseases and methods of control, $358,500.

Forest pathology: For the investigation of diseases of forest and shade trees and forest products, including a study of the nature and habits of the parasitic fungi, bacteria, viruses, and other causes of such diseases, for the purpose of developing methods of control and eradication and determining their application, $258,460.

Fruit and vegetable crops and diseases: For investigation and control of diseases, for improvement of methods of culture, propagation, breeding, selection, and related activities concerned with the production of fruits, nuts, vegetables, ornamentals, and related plants, for investigation of methods of harvesting, packing, shipping, storing and utilizing these products, and for studies of the physiological and related changes of such products during processes of marketing and while in commercial storage, $1,444,439.

Irrigation agriculture: For investigations of crop production on irrigable lands, the quality of irrigation water and its use by crops, and methods for improving and maintaining the productivity of irrigated soils, $142,250.
National Arboretum: For the maintenance and development of the National Arboretum established under the provisions of the Act entitled "An Act authorizing the Secretary of Agriculture to establish a National Arboretum, and for other purposes", approved March 4, 1927 (20 U. S. C. 191-194), erection of buildings, employment of persons and means in the city of Washington and elsewhere, and travel expenses of employees and advisory council, $54,892, of which such amounts as may be necessary may be expended by contract or otherwise for the services of consulting landscape architects without reference to the Classification Act of 1928, as amended, or civil-service rules.

Plant exploration, introduction, and surveys: For investigations in seed and plant introduction, including the study, collection, purchase, testing, propagation, and distribution of rare and valuable seeds, bulbs, trees, shrubs, vines, cuttings, and plants from foreign countries and from our possessions, and also wild native plants, for experiments with reference to their introduction and cultivation in this country, for plant-disease investigations, including nematology, and for plant and plant-disease collections and surveys, $301,403.

Soil and fertilizer investigations: For soil and fertilizer investigations, including soil minerals, soil organic matter, soil solution, soil physical and chemical investigations, soil microbiology, including the testing of cultures procured in the open market for inoculating legumes, other crops, or soil, and if any such samples are found to be impure, nonviable, or misbranded, the results of the tests may be published, together with the names of the manufacturers and of the persons by whom the cultures were offered for sale; for investigations of the causes of soil infertility and the maintenance of soil productivity; and for investigations within the United States of fertilizers, fertilizer ingredients, including phosphoric acid and potash, and other soil amendments, and their suitability for agricultural use, $338,931.

Soil survey: For the investigation of soils and their origin, for survey of the extent of classes and types, and for indicating upon maps and plats, by coloring or otherwise, the results of such investigations and surveys, $205,430.

Sugar-plant investigations: For sugar-plant investigations, including studies of diseases and the improvement of sugar beets and sugar-beet seed, sugar cane, and other sugar-producing plants, cultural and production methods, and the improvement and maintenance of soil fertility in relation to sugar plants, $371,225.

Tobacco investigations: For the investigation and improvement of tobacco and the methods of tobacco production and handling, $126,950.

Total, salaries and expenses, Bureau of Plant Industry, $5,192,197, of which amount not to exceed $1,133,110 may be expended for departmental personal services in the District of Columbia.

FOREST SERVICE

SALARIES AND EXPENSES

For the employment of persons and means in the District of Columbia and elsewhere to enable the Secretary of Agriculture to experiment and to make and continue investigations and report on forestry, national forests, forest fires, and lumbering, but no part of this appropriation shall be used for any experiment or test made outside the jurisdiction of the United States; to advise the owners of woodlands as to the proper care of the same; to investigate and test American timber and timber trees and their uses, and methods for the preservative treatment of timber; to seek, through investigations and the planting of native and foreign species, suitable trees for the tree-
less regions; to erect necessary buildings: Provided, That the cost of any building purchased, erected, or as improved, exclusive of the cost of constructing a water-supply or sanitary system and of connecting the same with any such building, and exclusive of the cost of any tower upon which a lookout house may be erected, shall not exceed $7,500, with the exception that any building erected, purchased, or acquired, the cost of which was $7,500 or more, may be improved out of the appropriations made under this Act for the Forest Service by an amount not to exceed 2 per centum of the cost of such building as certified by the Secretary of Agriculture; to protect, administer, and improve the national forests, including tree planting and other measures to prevent erosion, drift, surface wash, soil waste, and the formation of floods, and to conserve water and including the payment of rewards under regulations of the Secretary of Agriculture for information leading to the arrest and conviction for violation of the laws and regulations relating to fires in or near national forests, or for the unlawful taking of, or injury to, Government property; to ascertain the natural conditions upon and utilize the national forests, to transport and care for fish and game supplied to stock the national forests or the waters therein; to collate, digest, report, and illustrate the results of experiments and investigations made by the Forest Service; to purchase lawbooks, reference and technical books, and technical journals for officers of the Forest Service stationed outside of Washington, and for medical supplies and services and other assistance necessary for the immediate relief of artisans, laborers, and other employees engaged in any hazardous work under the Forest Service: Provided further, That the appropriations for the work of the Forest Service shall be available for meeting the expenses of warehouse maintenance and the procurement, care, and handling of supplies, equipment, and materials stored therein for distribution to projects under the supervision of the Forest Service and for sale and distribution to other Government activities and to State and private agencies who cooperate with the Forest Service in fire control under terms of written cooperative agreements, the cost of such supplies, equipment, and materials, including the cost of supervision, transportation, warehousing, and handling, to be reimbursed to appropriations current at the time additional supplies and materials are procured for warehouse stocks: Provided further, That the appropriations for the work of the Forest Service available for the operation, repair, maintenance, and replacement of motor and other equipment may be reimbursed for use of such equipment on projects of the Forest Service chargeable to other appropriations, or on work of other Federal agencies, when requested by such agencies, reimbursement to be made from appropriations applicable to the work on which used at rental rates fixed by the Chief Forester based on the actual or estimated cost of operation, repair, maintenance, depreciation, and equipment management control, and credited to appropriations currently available at the time adjustment is effected: Provided further, That the Forest Service may rent equipment for fire-control purposes to State, county, private, or other non-Federal agencies cooperating with the Forest Service in fire control under the terms of written cooperative agreements, the amount collected for such rental to be credited to appropriations currently available at the time payment is received, as follows:

General administrative expenses: For necessary expenses for general administrative purposes, including the salary of the Chief Forester, for the necessary expenses of the National Forest Reservation Commission as authorized by section 14 of the Act of March 1, 1911 (16 U. S. C. 514), and for other personal services in the District of Columbia, $373,000.

36 Stat. 963.
National forest protection and management: For the administration, protection, use, maintenance, improvement, and development of the national forests, including the establishment and maintenance of forest tree nurseries, including the procurement of tree seed and nursery stock by purchase, production, or otherwise, seeding and tree planting and the care of plantations and young growth; the maintenance and operation of aerial fire control by contract or otherwise; the maintenance of roads and trails and the construction and maintenance of all other improvements necessary for the proper and economical administration, protection, development, and use of the national forests, including experimental areas under Forest Service administration: Provided, That where, in the opinion of the Secretary of Agriculture, direct purchases will be more economical than construction, improvements may be purchased; the construction, equipment, and maintenance of sanitary, fire preventative, and recreational facilities; control of destructive forest tree diseases and insects; timber cultural operations; development and application of fish and game management plans; propagation and transplanting of plants suitable for planting on semiarid portions of the national forests; estimating and appraising of timber and other resources and development and application of plans for their effective management, sale, and use; acceptance of moneys from timber purchasers for deposit into the Treasury in the trust account, Forest Service Cooperative Fund, which moneys are hereby appropriated and made available until expended for scaling services requested by purchasers in addition to those required by the Forest Service, and for refunds of amounts deposited in excess of the cost of such work; examination, classification, surveying, and appraisal of land incident to effecting exchanges authorized by law and of lands within the boundaries of the national forests that may be opened to homestead settlement and entry under the Act of June 11, 1906, and the Act of August 10, 1912 (16 U. S. C. 506-509), as provided by the Act of March 4, 1913 (16 U. S. C. 512); and all expenses necessary for the use, maintenance, improvement, protection, and general administration of the national forests, including lands under contract for purchase or for the acquisition of which condemnation proceedings have been instituted under the Act of March 1, 1911 (16 U. S. C. 521), and the Act of June 7, 1924 (16 U. S. C. 471, 499, 505, 564-570), lands transferred by authority of the Secretary of Agriculture from the Resettlement Administration to the Forest Service, and lands transferred to the Forest Service under authority of the Bankhead-Jones Farm Tenant Act, $12,766,446: Provided, That this appropriation shall be available for the expenses of properly caring for the graves of persons who have lost their lives as a result of fighting fires while employed by the Forest Service: Provided further, That in sales of logs, ties, poles, posts, cordwood, pulpwood, and other forest products the amounts made available for schools and roads by the Act of May 23, 1908 (16 U. S. C. 500), and the Act of March 4, 1913 (16 U. S. C. 501), shall be based upon the stumpage value of the timber.

Water rights: For the investigation and establishment of water rights, including the purchase thereof or of lands or interests in lands or rights-of-way for use and protection of water rights necessary or beneficial in connection with the administration and public use of the national forests, $10,000.

Fighting forest fires: For fighting and preventing forest fires on or threatening lands under Forest Service administration, including lands under contract for purchase or in process of condemnation for Forest Service purposes, and unappropriated public forest lands, $100,000, which amount shall also be available for meeting obligations of the preceding fiscal year.
Private forestry cooperation: For cooperation with and advice to timberland owners and associations, wood-using industries or other appropriate agencies in the application of forest management principles to federally owned lands leased to States and to private forest lands, so as to attain sustained-yield management, the conservation of the timber resource, the productivity of forest lands, and the stabilization of employment and economic continuance of forest industries, $114,000.

Forest research: For forest research in accordance with the provisions of sections 1, 2, 7, 8, 9, and 10 of the Act entitled "An Act to insure adequate supplies of timber and other forest products for the people of the United States, to promote the full use for timber growing and other purposes of forest lands in the United States, including farm wood lots and those abandoned areas not suitable for agricultural production, and to secure the correlation and the most economical conduct of forest research in the Department of Agriculture through research in reforestation, timber growing, protection, utilization, forest economics, and related subjects," approved May 22, 1928, as amended (16 U.S.C. 581, 581a, 581f–581i), as follows:

- Forest management: Fire, silvicultural, and other forest investigations and experiments under said section 2, as amended, at forest experiment stations or elsewhere, $556,500.
- Range investigations: Investigations and experiments to develop improved methods of management of forest and other ranges under section 7, at forest or range experiment stations or elsewhere, $255,500.
- Forest products: Experiments, investigations, and tests of forest products under section 8, at the Forest Products Laboratory, or elsewhere, $1,000,000.
- Forest survey: A comprehensive forest survey under section 9, $202,629.
- Forest economics: Investigations in forest economics under section 10, $119,000.
- Forest influences: For investigations and experiments at forest experiment stations or elsewhere for determining and demonstrating the influence of natural vegetative cover characteristic of forest, range, or other wild land on water conservation, flood control, streamflow regulation, erosion, climate, and maintenance of soil productivity, and for developing preventive and control measures therefor, $133,000.

In all, salaries and expenses, $15,830,075; and in addition thereto there are hereby appropriated all moneys received as contributions toward cooperative work under the provisions of section 1 of the Act approved March 3, 1925 (16 U.S.C. 572), which funds shall be covered into the Treasury and constitute a part of the special funds provided by the Act of June 30, 1914 (16 U.S.C. 498): Provided, That not to exceed $886,034 may be expended for departmental personal services in the District of Columbia: Provided further, That not to exceed $1,500 may be expended for the contribution of the United States to the cost of the office of the secretariat of the International Union of Forest Research Stations and of the Department of Timber Utilization of the Comité International du Bois.

FOREST-FIRE COOPERATION

For cooperation with the various States or other appropriate agencies in forest-fire prevention and suppression and the protection of timbered and cut-over lands in accordance with the provisions of sections 1, 2, and 3 of the Act entitled "An Act to provide for the protection of forest lands, for the reforestation of denuded areas, for the extension of national forests, and for other purposes, in order to
promote continuous production of timber on lands chiefly valuable therefor", approved June 7, 1924, as amended (16 U. S. C. 564-570), including also the study of the effect of tax laws and the investigation of timber insurance as provided in section 3 of said Act, $4,000,000, of which not to exceed $72,418 and $2,500 shall be available for personal services and for the purchase of supplies and equipment, respectively, in the District of Columbia.

ACQUISITION OF LANDS FOR NATIONAL FORESTS

For the acquisition of forest lands under the provisions of the Act approved March 1, 1911, as amended (16 U. S. C. 513-519, 521), $354,210, of which not to exceed $50,540 may be expended for personal services in the District of Columbia.

Total, Forest Service, $20,184,285.

FOREST ROADS AND TRAILS

For carrying out the provisions of section 23 of the Federal Highway Act approved November 9, 1921 (23 U. S. C. 23), and for the construction, reconstruction, and maintenance of roads and trails on experimental areas under Forest Service administration, including not to exceed $59,500 for personal services in the District of Columbia, $7,000,000, which sum consists of the balance of the amount authorized to be appropriated for the fiscal year 1941 by the Act approved June 8, 1938 (52 Stat. 635), and parts of the amounts authorized to be appropriated for the fiscal years 1942 and 1943 by the Act approved September 5, 1940 (54 Stat. 867), to be immediately available and to remain available until expended: Provided, That this appropriation shall be available for the rental, purchase, or construction of buildings necessary for the storage and repair of equipment and supplies used for road and trail construction and maintenance, but the total cost of any such building purchased or constructed under this authorization shall not exceed $7,500: Provided further, That there shall be available from this appropriation not to exceed $38,000 for the purchase of land and buildings at Portland, Oregon, for the storage and repair of Government equipment for use in the construction and maintenance of roads.

BUREAU OF AGRICULTURAL CHEMISTRY AND ENGINEERING

SALARIES AND EXPENSES

For investigations, experiments, and demonstrations hereinafter authorized, independently or in cooperation with other branches of the Department of Agriculture, other departments or agencies of the Federal Government, States, State agricultural experiment stations, universities, and other State agencies and institutions, counties, municipalities, business, farm, or other organizations and corporations, individuals, associations, and scientific societies, including the employment of necessary persons and means in the city of Washington and elsewhere; and for erection, alteration, and repair of buildings outside the District of Columbia at a total cost not to exceed $15,000, as follows:

General administrative expenses: For necessary expenses for general administrative purposes, including the salary of Chief of Bureau and other personal services in the District of Columbia, $106,044.

Agricultural chemical investigations: For conducting the investigations contemplated by the Act of May 15, 1862 (5 U. S. C. 511, 512), relating to the application of chemistry to agriculture; for the bio-
logical, chemical, physical, microscopical, and technological investigation of foods, feeds, drugs, plant and animal products, and substances used in the manufacture thereof; for investigations of the physiological effects and for the pharmacological testing of such products and of insecticides; for the investigation and development of methods for the manufacture of sugars, sugar sirups, and starches and the utilization of new agricultural materials for such purposes; for the technological investigation of the utilization of fruits and vegetables and for frozen pack investigations; for the investigation of chemicals for the control of noxious weeds and plants; and to cooperate with associations and scientific societies in the development of methods of analysis, $349,251.

Agricultural engineering investigations: For investigations, experiments, and demonstrations involving the application of engineering principles to agriculture; for investigating and reporting upon the different kinds of farm power and appliances; upon farm domestic water supply and sewage disposal, upon the design and construction of farm buildings and their appurtenances and of buildings for processing and storing farm products; upon farm power and mechanical farm equipment and rural electrification, upon the engineering problems relating to the processing, transportation, and storage of perishable and other agricultural products; and upon the engineering problems involved in adapting physical characteristics of farm land to the use of modern farm machinery; for investigations of cotton ginning under the Act approved April 19, 1930 (7 U. S. C. 424, 425); for giving expert advise and assistance in agricultural and chemical engineering; for collating, reporting, and illustrating the results of investigations and preparing, publishing, and distributing bulletins, plans, and reports, $323,733, of which amount not to exceed $20,000 shall be available for the construction of a water tower fire protection system at the United States Cotton Ginning Laboratory, Stoneville, Mississippi.

Naval-stores investigations: For the investigation of naval stores (turpentine and rosin) and their components; the investigation and experimental demonstration of improved equipment, methods, or processes of preparing naval stores; the weighing, storing, handling, transportation, and utilization of naval stores; and for the assembling and compilation of data on production, distribution, and consumption of turpentine and rosin, pursuant to the Act of August 15, 1935 (5 U. S. C. 556b), $118,456.

Total, salaries and expenses, Bureau of Agricultural Chemistry and Engineering, $897,484, of which amount not to exceed $508,133 may be expended for personal services in the District of Columbia.
pendently or in cooperation with other branches of the Federal Government, States, counties, municipalities, corporations, agencies, individuals, or with foreign governments; including the employment of necessary persons and means in the District of Columbia and elsewhere, rent, construction, or repair of necessary buildings outside the District of Columbia: Provided, That, unless otherwise specifically provided, the cost for the construction of any building shall not exceed $1,500 and the total amount expended for such construction in any one year shall not exceed $7,000, as follows:

General administrative expenses: For general administrative purposes, including the salary of Chief of Bureau and other personal services, $1,600,000.

Fruit insects: For insects affecting fruits, grapes, and nuts, $408,630.

Japanese beetle control: For the control and prevention of spread of the Japanese beetle, $382,275: Provided, That no part of this appropriation shall be used to pay the cost or value of trees or other property injured or destroyed.

Sweetpotato weevil control: For the determination and application of such methods of control for sweetpotato weevils as, in the judgment of the Secretary of Agriculture, may be necessary, $71,585: Provided, That in the discretion of the Secretary of Agriculture, no part of this appropriation shall be expended for the control of sweetpotato weevil in any State until such State has provided cooperation necessary to accomplish this purpose: Provided further, That no part of this appropriation shall be used to pay the cost or value of farm animals, farm crops, or other property injured or destroyed.

Mexican fruitfly control: For the control and prevention of spread of the Mexican fruitfly, including necessary surveys and control operations in Mexico in cooperation with the Mexican Government or local Mexican authorities, $162,470.

Citrus canker eradication: For determining and applying such methods of eradication or control of the disease of citrus trees known as "citrus canker" as in the judgment of the Secretary of Agriculture may be necessary, including cooperation with such authorities of the States concerned, organizations of growers, or individuals, as he may deem necessary to accomplish such purposes, $10,160: Provided, That no part of the money herein appropriated shall be used to pay the cost or value of trees or other property injured or destroyed.

Gypsy and brown-tail moth control: For the control and prevention of spread of the gypsy and brown-tail moths, $382,570.

Dutch elm disease eradication: For determining and applying methods of eradication, control, and prevention of spread of the disease of elm trees known as "Dutch elm disease" and of a virus disease of elm trees prevalent in the Ohio Valley, $356,475, to be immediately available: Provided, That, in the discretion of the Secretary of Agriculture, no expenditures from this appropriation shall be made for these purposes until a sum or sums at least equal to such expenditures shall have been appropriated, subscribed, or contributed by State, county, or local authorities, or by individuals, or organizations concerned: Provided further, That no part of this appropriation shall be used to pay the cost or value of trees or other property injured or destroyed.

Phony peach and peach mosaic eradication: For determining and applying such methods of eradication, control, and prevention of spread of the diseases of peach trees known as "phony peach" and "peach mosaic" as in the judgment of the Secretary of Agriculture may be necessary, including cooperation with such authorities of the States concerned, organizations of growers, or individuals, as he may deem necessary to accomplish such purposes, including the certification of products out of the infested areas to meet the requirements...
of State quarantines, $92,190: Provided, That no part of the money herein appropriated shall be used to pay the cost or value of trees or other property injured or destroyed.

Forest insects: For insects affecting forests and forest products, under section 4 of the Act approved May 22, 1928 (16 U. S. C. 581c), entitled "An Act to insure adequate supplies of timber and other forest products for the people of the United States, to promote the full use for timber growing and other purposes of forest lands in the United States, including farm wood lots and those abandoned areas not suitable for agricultural production, and to secure the correlation and the most economical conduct of forest research in the Department of Agriculture, through research in reforestation, timber growing, protection, utilization, forest economics, and related subjects", and for insects affecting ornamental trees and shrubs, $199,680.

Truck crop and garden insects: For insects affecting truck crops, ornamental and garden plants, including tobacco, sugar beets, and greenhouse and bulbous crops, $324,020.

Cereal and forage insects: For insects affecting cereal and forage crops, including sugarcane and rice, and including research on the European corn borer, $374,395.

Barberry eradication: For the eradication of the common barberry and for applying such methods of eradication, control, and prevention of spread of cereal rusts as in the judgment of the Secretary of Agriculture may be necessary to accomplish such purposes, $185,970: Provided, That, in the discretion of the Secretary of Agriculture, no expenditures from this appropriation shall be made for these purposes until a sum or sums at least equal to such expenditures have been appropriated, subscribed, or contributed by States, counties, or local authorities, or by individuals or organizations for the accomplishment of such purposes: Provided further, That no part of the money herein appropriated shall be used to pay the cost or value of property injured or destroyed.


Pink bollworm and Thurberia weevil control: For the control and prevention of spread of the Thurberia weevil and the pink bollworm, including the establishment of such cotton-free areas as may be necessary to stamp out any infestation, and for necessary surveys and control operations in Mexico in cooperation with the Mexican Government or local Mexican authorities, $483,135.

Bee culture: For bee culture, apiary management, and the propagation and distribution by sale of bee-breeding stock, $82,100: Provided, That the rates at which such sales are made shall be fixed by regulations of the Secretary of Agriculture and the proceeds of such sales shall be covered into the Treasury as miscellaneous receipts.

Insects affecting man and animals: For insects affecting man, household possessions, and animals, $175,105.

Insect-pest survey and identification: For the identification and classification of insects, including taxonomic, morphological, and related phases of insect-pest control and the maintenance of an insect-pest survey for the collection and dissemination of information to Federal, State, and other agencies concerned with insect-pest control, $140,000.

Foreign parasites: For administrative expenses in connection with the introduction of natural enemies of injurious insects and related pests and for the exchange with other countries of useful and beneficial insects and other arthropods, $20,775.

Control investigations: For developing equipment or apparatus to aid in enforcing plant quarantines, eradication and control of plant pests, determining methods of disinfecting plants and plant products to eliminate injurious pests, determining the toxicity of insecticides,
and related phases of insect-pest control, $66,585, of which not less than $10,000 shall be used for methyl bromide investigations.

Insecticide and fungicide investigations: For the investigation and development of methods of manufacturing insecticides and fungicides, and for investigating chemical problems relating to the composition, action, and application of insecticides and fungicides, $122,915.

Transit inspection: For the inspection in transit or otherwise of articles quarantined under the Act of August 20, 1912 (7 U. S. C. 161, 164a), as amended, and for the interception and disposition of materials found to have been transported interstate in violation of quarantines promulgated thereunder, $41,235.

Foreign plant quarantines: For enforcement of foreign plant quarantines, at the port of entry or port of export, and to prevent the movement of cotton and cottonseed from Mexico into the United States, including the regulation of the entry into the United States of railway cars and other vehicles, and freight, express, baggage, or other materials from Mexico, and the inspection, cleaning, and disinfection thereof, including construction and repair of necessary buildings, plants, and equipment, for the fumigation, disinfection, or cleaning of products, railway cars, or other vehicles entering the United States from Mexico, $719,550: Provided, That any moneys received in payment of charges fixed by the Secretary of Agriculture on account of such cleaning and disinfection shall be covered into the Treasury as miscellaneous receipts.

Certification of exports: For the inspection, under such rules and regulations as the Secretary of Agriculture may prescribe of domestic plants and plant products when offered for export and to certify to shippers and interested parties as to the freedom of such products from injurious plant diseases and insect pests according to the sanitary requirements of the foreign countries affected and to make such reasonable charges and to use such means as may be necessary to accomplish this object, $80,710: Provided, That moneys received on account of such inspection and certification shall be covered into the Treasury as miscellaneous receipts.

Total, salaries and expenses, Bureau of Entomology and Plant Quarantine, $5,142,239, of which amount not to exceed $694,730 may be expended for personal services in the District of Columbia.

WHITE PINE BLISTER RUST CONTROL

For expenses necessary to enable the Secretary of Agriculture to carry out the purposes of the Act entitled "For forest protection against the white pine blister rust", approved April 26, 1940 (54 Stat. 168, 169), and in accordance with the provisions thereof, including the employment of persons and means in the District of Columbia and elsewhere, $1,949,000; of which amount $175,000 shall be available to the Department of the Interior for control of white pine blister rust on or endangering Federal lands under the jurisdiction of that Department or lands of Indian tribes which are under the jurisdiction of or retained under restrictions of the United States; $1,044,000 of said amount to the Forest Service for the control of white pine blister rust on or endangering Federal lands under its jurisdiction; and $730,000 of said amount to the Bureau of Entomology and Plant Quarantine for leadership and general coordination of the entire program, method development, and for operations conducted under its direction for such control, including, but not confined to, cooperation with individual States, local authorities and private agencies in the control of white pine blister rust on or endangering State and privately owned lands.
AGRICULTURAL MARKETING SERVICE

SALARIES AND EXPENSES

For the employment of such persons and means in the city of Washington and elsewhere as may be necessary in conducting investigations, experiments, and demonstrations, either independently or in cooperation with public or private agencies, organizations, or individuals, as follows:

General administrative expenses: For necessary expenses for general administrative purposes, including personal services in the District of Columbia, $163,500.

Crop and livestock estimates: For collecting, compiling, abstracting, analyzing, summarizing, interpreting, and publishing data relating to agriculture, including crop and livestock estimates, acreage, yield, grades, staples of cotton, stocks, and value of farm crops and numbers, grades, and value of livestock and livestock products on farms, in cooperation with the Extension Service and other Federal, State, and local agencies, and for the collection and publication of statistics of peanuts as provided by the Act approved June 24, 1936, as amended May 12, 1938 (7 U.S.C. 951-957), $757,435: Provided, That no part of the funds herein appropriated shall be available for any expense incident to ascertaining, collating, or publishing a report stating the intention of farmers as to the acreage to be planted in cotton: Provided further, That estimates of apple production shall be confined to the commercial crop.

Market news service: For collecting, publishing, and distributing, by telegraph, mail, or otherwise, timely information on the market supply and demand, commercial movement, location, disposition, quality, condition, and market prices of livestock, meats, fish, and animal products, dairy and poultry products, fruits and vegetables, peanuts and their products, grain, hay, feeds, cottonseed, and seeds, and other agricultural products, independently and in cooperation with other branches of the Government, State agencies, purchasing and consuming organizations, and persons engaged in the production, transportation, marketing, and distribution of farm and food products, $1,118,655.

Market inspection of farm products: For enabling the Secretary of Agriculture, independently and in cooperation with other branches of the Government, State agencies, purchasing and consuming organizations, boards of trade, chambers of commerce, or other associations of businessmen or trade organizations, and persons or corporations engaged in the production, transportation, marketing, and distribution of farm and food products, whether operating in one or more jurisdictions, to investigate and certify to shippers and other interested parties the class, quality, and condition of cotton, tobacco, fruits, and vegetables, whether raw, dried, or canned, poultry, butter, hay, and other perishable farm products when offered for interstate shipment or when received at such important central markets as the Secretary of Agriculture may from time to time designate, or at points which may be conveniently reached therefrom under such rules and regulations as he may prescribe, including payment of such fees as will be reasonable and as nearly as may be to cover the cost for the service rendered: Provided, That officers and employees who, under proper authorization, use privately owned motor vehicles in the performance of official travel within the corporate limits of their official stations for the purpose of inspecting and grading farm and food products and the supervision thereof at points located within the said corporate limits may be reimbursed for such travel at a rate not exceeding the rate allowed to officers of the United States, as prescribed by the Act approved March 3, 1940 (54 Stat. 645), as amended May 22, 1942 (56 Stat. 777), for the use of privately owned motor vehicles.
Certificates of authorized agents.  


Proviso.  

49 Stat. 731.  

46 Stat. 1079.  

44 Stat. 1355.  

39 Stat. 673.  

45 Stat. 635.  


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[56 STAT.  

a to exceed three cents per mile: Provided further, That certificates issued by the authorized agents of the Department shall be received in all courts of the United States as prima facie evidence of the truth of the statements therein contained, § 468,537.  

Marketing farm products: For acquiring and diffusing among the people of the United States useful information relative to the standardization, classification, grading, preparation for market, handling, and marketing of farm and food products, including the demonstration and promotion of the use of uniform standards of classification of American farm and food products throughout the world, and for making analyses of cotton fiber as provided by the Act of April 7, 1941 (55 Stat. 131), § 367,450: Provided, That samples, illustrations, practical forms, or sets of the grades recommended or promulgated by the Secretary of Agriculture for farm or food products may be sold under such rules and regulations as he may prescribe, and the receipts therefrom deposited in the Treasury to the credit of miscellaneous receipts.  

Tobacco Inspection and Tobacco Stocks and Standards Acts: To enable the Secretary of Agriculture to carry into effect the provisions of an Act entitled “An Act to establish and promote the use of standards of classification for tobacco, to provide and maintain an official tobacco-inspection service, and for other purposes”, approved August 23, 1935 (7 U. S. C. 511-511q), and an Act entitled “An Act to provide for the collection and publication of statistics of tobacco by the Department of Agriculture”, approved January 14, 1929 (7 U. S. C. 501-509), as amended, § 850,000.  

Perishable Agricultural Commodities and Produce Agency Acts: To enable the Secretary of Agriculture to carry into effect the provisions of the Act entitled “An Act to suppress unfair and fraudulent practices in the marketing of perishable agricultural commodities in interstate and foreign commerce”, as amended (7 U. S. C. 499a-499r), and the Act entitled “An Act to prevent the destruction or dumping, without good and sufficient cause therefor, of farm produce received in interstate commerce by commission merchants and others and to require them truly and correctly to account for all farm produce received by them”, approved March 3, 1927 (7 U. S. C. 491-497), § 175,585.  

Standard Container Acts: To enable the Secretary of Agriculture to carry into effect the Act entitled “An Act to fix standards for Climax baskets for grapes and other fruits and vegetables, and to fix standards for baskets and other containers for small fruits, berries, and vegetables, and for other purposes”, approved August 31, 1916 (15 U. S. C. 251-256), and the Act entitled “An Act to fix standards for hampers, round stave baskets, and splint baskets for fruits and vegetables, and for other purposes”, approved May 21, 1928 (15 U. S. C. 257-257i), § 10,400.  

Cotton Quality Statistics and Classing Acts: To enable the Secretary of Agriculture to carry into effect the Act entitled “An Act authorizing the Secretary of Agriculture to collect and publish statistics of the grade and staple length of cotton”, approved March 3, 1927, as amended by the Act entitled “An Act authorizing the Secretary of Agriculture to provide for the classification of cotton, to furnish information on market supply, demand, location, condition, and market prices for cotton, and for other purposes”, approved April 13, 1937 (7 U. S. C. 471-476), § 481,945.  

United States Cotton Futures and United States Cotton Standards Act: To enable the Secretary of Agriculture to perform the duties imposed upon him by the United States Cotton Futures Act, as
amended March 4, 1919 (26 U. S. C. 1090-1106), and to carry into effect the provisions of the United States Cotton Standards Act, approved March 4, 1923 (7 U. S. C. 51-65), including such means as may be necessary for effectuating agreements heretofore or hereafter made with cotton associations, cotton exchanges, and other cotton organizations in foreign countries, for the adoption, use, and observance of universal standards of cotton classification, for the arbitration or settlement of disputes with respect thereto, and for the preparation, distribution, inspection, and protection of the practical forms or copies thereof under such agreements, $492,483.

United States Grain Standards Act: To enable the Secretary of Agriculture to carry into effect the provisions of the United States Grain Standards Act, $767,958.

United States Warehouse Act: To enable the Secretary of Agriculture to carry into effect the provisions of the United States Warehouse Act, $456,415.

Federal Seed Act: To enable the Secretary of Agriculture to carry into effect the provisions of the Act entitled "An Act to regulate interstate and foreign commerce in seeds; to require labeling and to prevent misrepresentation of seeds in interstate commerce; to require certain standards with respect to certain imported seeds; and for other purposes", approved August 9, 1939 (53 Stat. 1275-1290), $82,890: Provided, That not to exceed $250 of this amount may be used for meeting the share of the United States in the expenses of the International Seed Testing Congress in carrying out plans for correlating the work of the various adhering governments on problems relating to seed analysis or other subjects which the Congress may determine to be necessary in the interest of international seed trade.

Packers and Stockyards Act: For carrying out the provisions of the Packers and Stockyards Act, approved August 15, 1921, as amended by the Act of August 14, 1935 (7 U. S. C. 181-229), $389,544: Provided, That the Secretary of Agriculture may require reasonable bonds from every market agency and dealer, under such rules and regulations as he may prescribe, to secure the performance of their obligations, and whenever, after due notice and hearing, the Secretary finds any registrant is insolvent or has violated any provisions of said Act he may issue an order suspending such registrant for a reasonable specified period. Such order of suspension shall take effect within not less than five days, unless suspended or modified or set aside by the Secretary of Agriculture or a court of competent jurisdiction: Provided further, That the Secretary of Agriculture may require reasonable bonds from every market agency and dealer, under such rules and regulations as he may prescribe, for the inspection of brands appearing upon livestock subject to the provisions of the said Act for the purpose of determining the ownership of such livestock: Provided further, That such fee shall not be imposed except upon written request made to the Secretary of Agriculture by the Board of Livestock Commissioners, or duly organized livestock association of the States from which such livestock have originated or been shipped to market.

Naval Stores Act: For enabling the Secretary of Agriculture to carry into effect the provisions of the Naval Stores Act of March 3, 1923 (7 U. S. C. 91-99), $30,700.

Enforcement of the Insecticide Act: For enabling the Secretary of Agriculture to carry into effect the provisions of the Act of April 26, 1910 (7 U. S. C. 121-134), entitled "An Act for preventing the manufacture or transportation of adulterated or misbranded paris greens, lead arsenates, other insecticides, and also fungicides, and for regulating traffic therein, and for other purposes”, $171,715.
Total, salaries and expenses, Agricultural Marketing Service, $6,785,512, of which amount not to exceed $1,651,861 may be expended for personal services in the District of Columbia.

BUREAU OF HOME ECONOMICS

Salaries and expenses: For necessary expenses, including not to exceed $163,481 for personal services in the District of Columbia, of the Bureau of Home Economics for conducting either independently or in cooperation with other agencies, investigations of the relative utility and economy of agricultural products for food, clothing, and other uses in the home, with special suggestions of plans and methods for the more effective utilization of such products for these purposes, and such economic investigations, including housing and household buying, as have for their purpose the improvement of the rural home, and for disseminating useful information on this subject, $368,890.

ENFORCEMENT OF THE COMMODITY EXCHANGE ACT

To enable the Secretary of Agriculture to carry into effect the provisions of the Commodity Exchange Act, as amended (7 U. S. C. 1-17a), and as further amended by the Act of October 9, 1940 (54 Stat. 1059), $469,587, of which amount not to exceed $157,525 may be expended for personal services in the District of Columbia.

SOIL CONSERVATION SERVICE

SALARIES AND EXPENSES

To carry out the provisions of an Act entitled "An Act to provide for the protection of land resources against soil erosion, and for other purposes", approved April 27, 1935 (16 U. S. C. 590a-590f), which provides for a national program of erosion control and soil and moisture conservation to be carried out directly and in cooperation with other agencies, including the employment of persons and means in the District of Columbia and elsewhere, purchase of books and periodicals, maintenance, repair, and operation of one passenger-carrying automobile in the District of Columbia, furnishing of subsistence to employees, training of employees, and the purchase and erection of permanent buildings: Provided, That the cost of any building purchased, erected, or as improved, exclusive of the cost of constructing a water supply or sanitary system and connecting the same with any such building, shall not exceed $2,500 except where buildings are acquired in conjunction with land being purchased for other purposes and except for eight buildings to be constructed at a cost not to exceed $15,000 per building: Provided further, That no money appropriated in this Act shall be available for the construction of any such building on land not owned by the Government: Provided further, That during the fiscal year for which appropriations are herein made the appropriations for the work of the Soil Conservation Service shall be available for meeting the expenses of warehouse maintenance and the procurement, care, and handling of supplies, materials, and equipment stored therein for distribution to projects under the supervision of the Soil Conservation Service and for sale and distribution to other Government activities, the cost of such supplies and materials or the value of such equipment (including the cost of transportation and handling) to be reimbursed to appropriations current at the time additional supplies, materials, or equipment are procured from the appropriations chargeable with
the cost or value of such supplies, materials, or equipment: Provided further, That reproductions of such aerial or other photographs, mosaics, and maps as shall be required in connection with the authorized work of the Soil Conservation Service may be furnished at the cost of reproduction to Federal, State, county, or municipal agencies requesting such reproductions, the money received from such sales to be deposited in the Treasury to the credit of this appropriation, as follows:

General administrative expenses: For necessary expenses for general administrative purposes, including the salary of the Chief of the Soil Conservation Service and other personal services in the District of Columbia, $501,315: Provided. That no part of the money appropriated in this paragraph shall be available for expenditure if any emergency appropriations are made available for administrative expenses in administering the funds provided in regular appropriations to the Soil Conservation Service.

Soil and moisture conservation and land-use investigations: For research and investigations into the character, cause, extent, history, and effects of erosion, soil and moisture depletion and methods of soil and moisture conservation (including the construction and hydrologic phases of farm irrigation and land drainage); and for construction, operation, and maintenance of experimental watersheds, stations, laboratories, plots, and installations, $1,339,429.

Soil and moisture conservation and land-use operations, demonstrations, and information: For carrying out preventive measures to conserve soil and moisture, including such special measures as may be necessary to prevent floods and the silting of reservoirs, and including the improvement of farm irrigation and land drainage, the establishment and operation of erosion nurseries, the making of conservation plans and surveys, and the dissemination of information, $20,510,812: Provided, That any part of this appropriation allocated for the production or procurement of nursery stock by any Federal agency, or funds appropriated to any Federal agency for allocation to cooperating States for the production or procurement of nursery stock, shall remain available for expenditure for not more than three fiscal years.

Emergency erosion control, Everglades region, Florida: For research and demonstration work in soil conservation control measures, including research and demonstration work in fire control and irrigation construction work to eliminate fire hazards, in the Everglades region of Florida, $75,648: Provided. That no expenditures shall be made for these purposes until a sum at least equal to such expenditures shall have been made available by the State of Florida, or a political subdivision thereof, for the same purposes.

Total, salaries and expenses, Soil Conservation Service, $22,427,304, of which not to exceed $1,301,585 may be expended for personal services in the District of Columbia.

CONSERVATION AND USE OF AGRICULTURAL LAND RESOURCES, DEPARTMENT OF AGRICULTURE

To enable the Secretary of Agriculture to carry into effect the provisions of sections 7 to 17, inclusive, of the Soil Conservation and Domestic Allotment Act, approved February 29, 1936, as amended (16 U. S. C. 590g–590q), and the provisions of the Agricultural Adjustment Act of 1938, as amended (7 U. S. C. 1281–1407) (except the making of payments pursuant to sections 303 and 381 and the provisions of titles IV and V), including the employment of persons
and means in the District of Columbia and elsewhere; not to exceed $50,000 for the preparation and display of exhibits, including such displays at State, interstate, and international fairs within the United States; purchase of lawbooks, books of reference, periodicals, newspapers, $450,000,000, to remain available until June 30, 1944, for compliance under said Act of February 29, 1936, as amended, pursuant to the provisions of the 1942 programs carried out during the period July 1, 1941, to December 31, 1942, inclusive: Provided, That no part of such amount shall be available for carrying out the provisions of section 202 (f) of the Agricultural Adjustment Act of 1938, and not to exceed $4,000,000 shall be available under the provisions of section 202 (a) to 202 (e), inclusive, of said Act, including research on food products of farm commodities: Provided further, That no part of such amounts shall be available after June 30, 1943, for salaries and other administrative expenses except for payment of obligations therefor incurred prior to July 1, 1943: Provided further, That such amount shall be available for salaries and other administrative expenses in connection with the formulation and administration of the 1943 programs or plans now or hereafter authorized under section 7 or 8, or both, of said Act of February 29, 1936, or under said provisions of the Agricultural Adjustment Act of 1938: Provided further, That the Secretary of Agriculture may, in his discretion, from time to time transfer to the General Accounting Office such sums as may be necessary to pay administrative expenses of the General Accounting Office in auditing payments under this item: Provided further, That such amount shall be available for the purchase of seeds, fertilizers, lime, trees, or any other farming materials, or any soil terracing services, and making grants thereof to agricultural producers to aid them in carrying out farming practices approved by the Secretary of Agriculture in the 1942, 1943, and 1944 programs under said Act of February 29, 1936, as amended, and likewise the amount appropriated under this head for the fiscal year 1942 shall be available for such purchases for such grants in the 1941, 1942, and 1943 programs under such Act; for the reimbursement of any Federal, State, or local government agency for fertilizers, seeds, lime, trees, or other farming materials, or any soil terracing services, furnished by such agency; and for the payment of all expenses necessary in making such grants including all or part of the costs incidental to the delivery thereof: Provided further, That beginning with the fiscal year 1942, each appropriation to enable the Secretary of Agriculture to carry into effect any program administered through the Agricultural Adjustment Administration may, in the discretion of the Secretary, be reimbursed out of the then current appropriation for the agency affected, for a fair share of the administrative expense, as estimated periodically or in advance by the Agricultural Adjustment Administration of maintaining registers of indebtedness and making, out of such Agricultural Adjustment Administration appropriation, set-offs under the order entered by the Secretary on May 8, 1937, as heretofore or hereafter amended, in favor of any other agency of the Government: Provided further, That notwithstanding any other provision of law, persons who in 1942 carry out farming operations as tenants or sharecroppers on cropland owned by the United States Government and who comply with the terms and conditions of the 1942 agricultural conservation program, formulated pursuant to sections 7 to 17, inclusive, of the Soil Conservation and Domestic Allotment Act, as amended, shall be entitled to apply for and receive payments, or to retain payments heretofore made, for their participation in said program to the same extent as other producers.
PARITY PAYMENTS

To enable the Secretary of Agriculture to make parity payments to producers of wheat, cotton, corn (in the commercial corn-producing area), rice, and tobacco pursuant to the provisions of section 303 of the Agricultural Adjustment Act of 1938, there are hereby reappropriated the unobligated balances of the appropriations made under this head by the Department of Agriculture Appropriation Acts for the fiscal years 1941 and 1942, to remain available until June 30, 1945, and the Secretary is authorized and directed to make such additional commitments or incur such additional obligations as may be necessary in order to provide for full parity payments for the crop year 1942: Provided, That of the amounts hereby made available, not to exceed $5,000,000 may be expended for administrative expenses in the District of Columbia (including personal services) and in the several States (exclusive of expenses of county and local committees), including such part of the total expenses of making acreage allotments, establishing normal yields, checking performance, and related activities in connection with wheat, cotton, corn, rice, and tobacco under the authorized farm program as the Secretary finds necessary to supplement the amount provided for in section 392 of the Agricultural Adjustment Act of 1938, as amended: Provided further, That such payments with respect to any such commodity shall be made with respect to a farm in full amount only in the event that the acreage planted to the commodity for harvest on the farm in 1943 is not in excess of the farm acreage allotment established for the commodity under the agricultural conservation program, and, if such allotment has been exceeded, the parity payment with respect to the commodity shall be reduced by not more than 10 per centum for each 1 per centum, or fraction thereof, by which the acreage planted to the commodity is in excess of such allotment. The Secretary may also provide by regulations for similar deductions for planting in excess of the acreage allotment for the commodity on other farms or for planting in excess of the acreage allotment or limit for any other commodity for which allotments or limits are established under the agricultural conservation program on the same or any other farm.

If the sum of the prevailing basic loan rate (if marketing quotas for the commodity have been disapproved, such basic loan rate shall be the basic loan rate which would have prevailed except for such disapproval) or the average farm price, whichever is the higher, for the crop year 1942 and the applicable rate of the payments under the Soil Conservation and Domestic Allotment Act, for the purposes of the 1942 agricultural conservation program and the parity payments herein provided, exceed an amount sufficient to increase the farmers' returns to parity prices, parity payments shall be so adjusted as to provide a return to producers which is equal to but not greater than parity price.

COMMODITY CREDIT CORPORATION

Salaries and administrative expenses: Not to exceed $3,513,498, of the funds of the Commodity Credit Corporation shall be available for administrative expenses of the Corporation in carrying out its activities as authorized by law, including personal services in the District of Columbia and elsewhere; travel expenses, in accordance with the Standardized Government Travel Regulations and the Act of June 3, 1926, as amended (5 U. S. C. 821-833); printing and binding; lawbooks and books of reference; not to exceed $400 for periodi-
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PROVISIONS.

Nonadministrative expenses.

Accounting.

42 Stat. 20.
Sales at less than parity price.

52 Stat. 31; ante, pp. 41, 51, 121, 653.
7 U. S. C., ch. 35; Supp. I, ch. 35.

Provided, That all necessary expenses (including legal and special services performed on a contract or fee basis, but not including other personal services) in connection with the acquisition, operation, maintenance, improvement, or disposition of any real or personal property belonging to the Corporation or in which it has an interest, including expenses of collections of pledged collateral, shall be considered as nonadministrative expenses for the purposes hereof: Provided further, That none of the fund made available by this paragraph shall be obligated or expended unless and until an appropriate appropriation account shall have been established therefor pursuant to an appropriation warrant or a covering warrant, and all such expenditures shall be accounted for and audited in accordance with the Budget and Accounting Act of 1921, as amended: Provided further, That none of the fund made available by this paragraph shall be used for administrative expenses connected with the sale of Government-owned or Government-controlled stocks of farm commodities at less than parity price as defined by the Agricultural Adjustment Act of 1938: Provided further, That the foregoing proviso shall not apply to the sale or other disposition of any agricultural commodity to or by the Agricultural Marketing Administration for distribution exclusively for relief purposes, nor to grain which has substantially deteriorated in quality or is sold for the purpose of feeding or the manufacture of ethyl alcohol, butyl alcohol, acetone, or rubber, or commodities sold to farmers for seed, and sales of cotton required in connection with the present new uses program being carried on by the Department of Agriculture: Provided further, That not more than one hundred and twenty-five million bushels of wheat may be sold for feeding purposes: Provided further, That no grain shall be sold for feed at a price less than 85 per centum of the parity price of corn at the time such sale is made.

EXPORTATION AND DOMESTIC CONSUMPTION OF AGRICULTURAL COMMODITIES

To enable the Secretary of Agriculture to further carry out the provisions of section 32, as amended, of the Act entitled "An Act to amend the Agricultural Adjustment Act, and for other purposes", approved August 24, 1935, and subject to all provisions of law relating to the expenditure of funds appropriated by such section, there is hereby reappropriated for the fiscal year 1943 the unobligated balances of the funds made available for the purposes of such section 32 for the fiscal years 1941 and 1942. Such sums shall be in addition to, and not in substitution for, other appropriations made by such section or for the purposes of such section.

SUGAR ACT OF 1937

To enable the Secretary of Agriculture to carry into effect the provisions, other than those specifically relating to the Philippine Islands, of the Sugar Act of 1937, approved September 1, 1937, as amended (7 U. S. C. 1100-1183), including the employment of persons and means, in the District of Columbia and elsewhere, as authorized by said Act, $47,462,910, to remain available until June 30, 1944.
INTERNATIONAL PRODUCTION CONTROL COMMITTEES

During the fiscal year 1943 the Secretary of Agriculture may expend not to exceed $17,500 from the funds available to the Agricultural Adjustment Administration for the share of the United States as a member of the International Wheat Advisory Committee, the International Sugar Council, or like events or bodies concerned with the reduction of agricultural surpluses or with other objectives of the Agricultural Adjustment Administration, together with traveling and other necessary expenses relating thereto.

FEDERAL CROP INSURANCE ACT


FARM TENANT ACT

FARM TENANCY

To enable the Secretary of Agriculture to carry into effect the provisions of title I of the Bankhead-Jones Farm Tenant Act, approved July 22, 1937 (7 U. S. C. 1000-1006), as follows:

Salaries and expenses: For necessary expenses in connection with the making of loans under title I of the Bankhead-Jones Farm Tenant Act, approved July 22, 1937 (7 U. S. C. 1000-1006), and the collection of moneys due the United States on account of loans herefore made under the provisions of said Act, including the employment of persons and means in the District of Columbia and elsewhere, exclusive of printing and binding as authorized by said Act, $1,625,000.

Loans: For loans in accordance with title I of the Bankhead-Jones Farm Tenant Act, approved July 22, 1937 (7 U. S. C. 1000-1006), $32,500,000, which sum shall be borrowed from the Reconstruction Finance Corporation at an interest rate of 3 per centum per annum and which sum shall not be used for making loans under the terms of said Act for the purchase of farms of greater value than the average farm unit of thirty acres and more in the county, parish, or locality in which such purchase may be made, which value shall be determined solely according to statistics of the farm census of 1940; and the Reconstruction Finance Corporation is hereby authorized and directed to lend such sum to the Secretary of Agriculture upon the security of any obligations of borrowers from the Secretary under the provisions of title I of the Bankhead-Jones Farm Tenant Act approved July 22, 1937 (7 U. S. C. 1000-1006): Provided, That the amount loaned by the Reconstruction Finance Corporation shall not exceed 85 per centum of the principal amount outstanding of the obligations constituting the security therefor: Provided further, That the Secretary may utilize proceeds from payments of principal and interest on any loans made under such title I to repay the Reconstruction Finance Corporation the amount borrowed therefrom under the authority of this paragraph: Provided further, That the amount of notes, bonds, debentures, and other such obligations which the Reconstruction Finance Corporation is authorized and empowered to issue and to have outstanding at any one time under existing law is hereby increased by an amount sufficient to carry out the provisions hereof.
To enable the Secretary of Agriculture to carry out the provisions of section 43 of title IV of the Bankhead-Jones Farm Tenant Act, approved July 22, 1937 (7 U. S. C. 1014-1029), including the employment of persons and means, in the District of Columbia and elsewhere, exclusive of printing and binding, as authorized by said Act, $500,000.

LAND UTILIZATION AND RETIREMENT OF SUBMARGINAL LAND

To enable the Secretary of Agriculture to carry out the provisions of title III of the Bankhead-Jones Farm Tenant Act, approved July 22, 1937 (7 U. S. C. 1010-1013), including the employment of persons and means in the District of Columbia and elsewhere, $1,591,182.

Total, Farm Tenant Act, $3,716,182.

LOANS, GRANTS, AND RURAL REHABILITATION

To enable the Secretary of Agriculture to continue to provide assistance through rural rehabilitation and grants to needy farmers in the United States, its Territories and possessions, including (1) farm debt adjustment service, and making and servicing of loans and grants under this and prior law; (2) loans; (3) grants; (4) the prosecution of Federal rural rehabilitation projects under the supervision of the Farm Security Administration on July 1, 1941; (5) projects involving provision of water facilities; and (6) not exceeding $1,400,000 for operation and maintenance of existing migratory labor camps; $37,819,557, together with not to exceed $5,000,000 of the unobligated balance of the appropriation made under this head for the fiscal year 1942, which sum shall be also available for necessary administrative expenses incident to the foregoing, including personal services in the District of Columbia and elsewhere; compensation of experts (including the Administrator and not to exceed three Assistant Administrators of the Farm Security Administration) without regard to the Classification Act of 1923, as amended; purchase of lawbooks, books of reference, periodicals, and newspapers; purchase, operation, maintenance, and exchange at the seat of government and elsewhere, of motor-propelled passenger-carrying vehicles; and printing and binding.

In making any grant payments under this Act, the Secretary of Agriculture is authorized to require with respect to such payments the performance of work on useful public projects, Federal and non-Federal, including work on private or public land in furtherance of the conservation of natural resources, and the provisions of the Act of February 15, 1934 (48 Stat. 351), as amended, relating to disability or death compensation, and benefits shall apply to those persons performing such work: Provided, That this section shall not apply to any case coming within the purview of the workmen's compensation law of any State, Territory, or possession, or in which the claimant has received or is entitled to receive similar benefits for injury or death.

For additional funds for the purpose of making rural rehabilitation loans to needy farmers, the Reconstruction Finance Corporation is authorized and directed to make advances to the Secretary of Agriculture upon his request in an aggregate amount of not to exceed $97,500,000. Such advances shall be made: (1) With interest at the rate of 3 per centum per annum payable semiannually; (2) upon the security of obligations acceptable to the Corporation heretofore or hereafter acquired by the Secretary pursuant to law; (3) in amounts which shall not exceed 75 per centum of the then unpaid
principal amount of the obligations securing such advances; and (4) upon such other terms and conditions, and with such maturities, as the Corporation may determine. The Secretary of Agriculture shall pay to the Corporation, currently as received by him, all moneys collected as payments of principal and interest on the loans made from the amounts so advanced or collected upon any obligations held by the Corporation as security for such advances, until such amounts are fully repaid. The amount of notes, debentures, bonds, or other such obligations which the Corporation is authorized and empowered to issue and to have outstanding at any one time under the provisions of law in force on the date this Act takes effect is hereby increased by an amount sufficient to carry out the provisions of this paragraph.

None of the moneys appropriated or otherwise authorized under this caption ("Loans, Grants, and Rural Rehabilitation") shall be used for (1) the purchase of land or for the carrying on of any land-purchase program; (2) for carrying on any experiment in collective farming, except for the liquidation of any such projects heretofore initiated; or (3) for making loans to any individual farmer in excess of $2,500.

No part of the appropriations contained in the Department of Agriculture Appropriation Act, 1943, under the heading "Loans, Grants, and Rural Rehabilitation," shall be available to pay the compensation of any person appointed in accordance with the civil-service laws.

WATER FACILITIES, ARID AND SEMIARID AREAS

To enable the Secretary of Agriculture to carry into effect the provisions of the Act entitled "An Act to promote conservation in the arid and semiarid areas of the United States by aiding in the development of facilities for water storage and utilization, and for other purposes," approved August 28, 1937, as amended (16 U. S. C. 590r-590x, 590z-5), including the purchase, exchange, operation, and maintenance of passenger-carrying vehicles, $202,585, of which not to exceed $11,000 may be expended for personal services in the District of Columbia.

COOPERATIVE FARM FORESTRY

To enable the Secretary of Agriculture to carry into effect the provisions of the Cooperative Farm Forestry Act, approved May 18, 1937 (16 U. S. C. 568b), (not to exceed $551,100) and the provisions of sections 4 (not to exceed $83,700) and 5 (not to exceed $65,200) of the Act entitled "An Act to provide for the protection of forest lands, for the reforestation of denuded areas, for the extension of national forests, and for other purposes, in order to promote the continuous production of timber on lands chiefly suitable therefor", approved June 7, 1924 (16 U. S. C. 567-568), and Acts supplementary thereto, including the employment of persons and means in the District of Columbia and elsewhere; the purchase of reference books and technical journals; not to exceed $30,000 for the construction or purchase of necessary buildings, and other improvements; in all, not to exceed $700,000: Provided, That no part of this appropriation shall be expended in any State or Territory unless the State or Territory, or local subdivision thereof, or individuals, or associations contribute a sum equal to that to be allotted therefrom by the Government or make contributions other than money deemed by the Secretary of Agriculture to be the value equivalent thereof: Provided further, That any part of this appropriation allocated for the production or
procurement of nursery stock by any Federal agency, or funds appropriated to any Federal agency for allocation to cooperating States for the production or procurement of nursery stock, shall remain available for expenditure for not more than three fiscal years: Provided further, That in carrying into effect the provisions of the Cooperative Farm Forestry Act, no part of this appropriation shall be used to establish new nurseries or to acquire land for the establishment of such new nurseries.

RURAL ELECTRIFICATION ADMINISTRATION

To enable the Secretary of Agriculture to carry into effect the provisions of the Rural Electrification Act of 1936, approved May 20, 1936, as amended (7 U. S. C. 901-914), as follows:
Salaries and expenses: For administrative expenses and expenses of studies, investigations, publications, and reports including the salary of the Administrator, Rural Electrification Administration, and other personal services in the District of Columbia and elsewhere; purchase and exchange of books, lawbooks, books of reference, directories, and periodicals; not to exceed $300 for newspapers; financial and credit reports, $3,500,000.
Loans: For loans in accordance with sections 3, 4, and 5, and for the purchase of property and costs and expenses incurred in connection therewith in accordance with section 7 of the Rural Electrification Act of May 20, 1936, as amended (7 U. S. C. 901-914), $10,000,000, which sum shall be borrowed from the Reconstruction Finance Corporation in accordance with the provisions of section 3 (a) of said Act and shall be considered as made available thereunder; and the Reconstruction Finance Corporation is hereby authorized and directed to lend such sum in addition to the amounts heretofore authorized under said section 3 (a) and without regard to the limitation in respect of time contained in section 3 (e) of said Act; and the amount of notes, bonds, debentures, and other such obligations which the Reconstruction Finance Corporation is authorized and empowered to issue and to have outstanding at any one time under existing law is hereby increased by an amount sufficient to carry out the provisions hereof.
Total, Rural Electrification Administration, $3,500,000.

BELTSVILLE RESEARCH CENTER

For general administrative purposes, including maintenance, operation, construction of necessary buildings at a cost of not to exceed $7,500 for any one building, repairs, and other expenses, $105,855; which appropriation may be augmented, by transfer of funds or by reimbursement, from applicable appropriations, to cover the charges, including handling and other related services, for equipment rentals (including depreciation, maintenance, and repairs); for services, supplies, equipment and materials furnished, stores of which may be maintained at the Center, and for building construction, alteration, and repair performed by the Center in carrying out the purposes of such applicable appropriations and the applicable appropriations may also be charged their proportionate share of the necessary general expenses of the Center not covered by this appropriation.

INTERCHANGE OF APPROPRIATIONS

Not to exceed 7 per centum of the foregoing amounts for the miscellaneous expenses of the work of any bureau, division, or office herein provided for shall be available interchangeably for expendi-
tures on the objects included within the general expenses of such bureau, division, or office, but no more than 7 per centum shall be added to any one item of appropriation except in cases of extraordinary emergency.

WORK FOR OTHER DEPARTMENTS

During the fiscal year for which appropriations are herein made the head of any department or independent establishment of the Government requiring inspections, analyses, and tests of food and other products, within the scope of the functions of the Department of Agriculture and which that department is unable to perform within the limits of its appropriations, may, with the approval of the Secretary of Agriculture transfer to the Department of Agriculture for direct expenditure such sums as may be necessary for the performance of such work.

PASSENGER-CARRYING VEHICLES

Within the unit limit of cost fixed by law the lump-sum appropriations herein made for the Department of Agriculture shall be available for the purchase of motor-propelled and horse-drawn passenger-carrying vehicles necessary in the conduct of the field work of the Department of Agriculture outside the District of Columbia: Provided, That such vehicles shall be used only for official service outside the District of Columbia, but this shall not prevent the continued use for official service of motortrucks in the District of Columbia: Provided further, That the limitation on expenditures for purchase of passenger-carrying vehicles in the field service shall be interchangeable between the various bureaus and offices of the Department, to such extent as the exigencies of the service may require: Provided further, That appropriations contained in this Act shall be available for the maintenance, operation, and repair of motor-propelled and horse-drawn passenger-carrying vehicles: Provided further, That the Secretary of Agriculture may exchange motor-propelled and horse-drawn vehicles, tractors, road equipment, and boats, and parts, accessories, tires, or equipment thereof, in whole or in part payment for vehicles, tractors, road equipment, or boats, or parts, accessories, tires, or equipment of such vehicles, tractors, road equipment, or boats purchased by him: Provided further, That the funds available to the Agricultural Adjustment Administration may be used during the fiscal year for which appropriations are herein made for the maintenance, repair, and operation of one passenger-carrying vehicle for official purposes in the District of Columbia.

FARM CREDIT ADMINISTRATION

SALARIES AND EXPENSES

For salaries and expenses of the Farm Credit Administration in the District of Columbia and the field, including printing and binding; travel expenses, including not to exceed $5,000 for travel incurred under proper authority attending meetings or conventions of members of organizations at which matters of importance to the work of the Farm Credit Administration are to be discussed or transacted; lawbooks, books of reference, and not to exceed $1,000 for periodicals, newspapers, and maps; contract stenographic reporting services; library membership fees or dues in organizations which issue publications to members only or to members at a lower price than to others, payment for which may be made in advance; purchase of manuscripts, data, and special reports by personal service without regard to the
provisions of any other Act; purchase, exchange, maintenance, repair, and operation of motor-propelled passenger-carrying vehicles and motortrucks to be used only for official purposes in the District of Columbia and elsewhere; typewriters, adding machines, and other labor-saving devices, including their repair and exchange; garage rental in the District of Columbia and elsewhere; payment of actual transportation expenses and not to exceed $10 per diem in lieu of subsistence and other expenses of persons serving, while away from their homes, without other compensation from the United States, in an advisory capacity to the Farm Credit Administration; employment of persons, firms, and others for the performance of special services, including legal services; necessary administrative expenses in connection with the making of loans under the provisions of the Act of January 29, 1937 (50 Stat. 5), and the collection of moneys due the United States on account of loans made under the provisions of said Act and similar Acts administered by the Farm Credit Administration relating to loans for crop production, feed, seed, and harvesting; examination of corporations, banks, associations, credit unions, and institutions operated, supervised, or regulated by the Farm Credit Administration: Provided, That the expenses and salaries of employees engaged in such examinations shall be assessed against the said corporations, banks, or institutions in accordance with the provisions of existing laws except that the amounts collected from the Federal land banks, joint stock land banks, and Federal intermediate credit banks pursuant to the Act of July 17, 1916, as amended (12 U. S. C. 657) shall be covered into the Treasury and credited to a special fund, and the Administration shall estimate the cost to the Farm Credit Administration of supervising the Federal intermediate credit banks and the production credit corporations for the fiscal year 1943 and shall apportion the amount so determined among such banks and corporations on such equitable basis as said Administration shall determine, and shall assess and collect such amounts in advance from such banks and corporations and the amount so collected shall be covered into the Treasury and credited to said special fund, which fund is hereby made available to said Administration for expenditure for the purposes set forth in this appropriation: Provided further, That as soon as practicable after June 30, 1943, said Administration shall determine, on a fair and reasonable basis, (1) the cost of the examination services rendered during the fiscal year 1943 to each Federal land bank, joint stock land bank, and Federal intermediate credit bank and (2) the amount which fairly and equitably should be allocated to each Federal intermediate credit bank and each production credit corporation as the cost during the fiscal year 1943 of supervisory services, and if the sum of these two items in any case is greater than the total amount collected from the bank or the corporation concerned, the difference shall be collected from such bank or corporation or, if less, shall be refunded from said special fund to the bank or the corporation entitled thereto; Provided further, That officers and employees who under proper authorization use privately owned automobiles in the performance of official travel within the corporate limits of their official stations for the purpose of examining, supervising, or servicing Federal credit unions located within said corporate limits, may be reimbursed for such travel at a rate not to exceed 3 cents per mile; in all, $3,168,331, together with not to exceed $3,699,303 from the funds made available to the Farm Credit Administration pursuant to the Act of January 29, 1937 (50 Stat. 5). Farmers' crop production and harvesting loans: For loans to farmers under the Act of January 29, 1937 (50 Stat. 5), as amended by the Acts of February 4, 1938 (52 Stat. 26), June 30, 1939 (53 Stat.
of the appropriation “Crop production and harvesting loans” as made in the First Deficiency Appropriation Act, fiscal year 1937 (50 Stat. 8, 11), and as continued available by the Acts of February 4, 1938 (52 Stat. 26), June 30, 1939 (53 Stat. 939), June 25, 1940 (54 Stat. 569), and July 1, 1941 (55 Stat. 444), together with all collections of principal and interest on loans heretofore or hereafter made under said Act of January 29, 1937 (50 Stat. 5): Provided, That no employee of the United States on whose certificate or approval loans under said Act of January 29, 1937, as amended, or other Acts of the same general character, are or have been made, shall be held personally liable for any loss or deficiency occasioned by the fraud or misrepresentation of applicants or borrowers, if the Governor of the Farm Credit Administration shall determine that such employee has exercised reasonable care in the circumstances, and has complied with the regulations of the Farm Credit Administration in executing such certificate or giving such approval. Notwithstanding any such determination by the Governor of the Farm Credit Administration, this provision shall not be construed to prevent any criminal process against any person who was a party to or had guilty knowledge of such fraud or misrepresentation.

**FEDERAL FARM MORTGAGE CORPORATION**

Not to exceed $9,050,000 of the funds of the Federal Farm Mortgage Corporation, established by the Act of January 31, 1934 (48 Stat. 344), shall be available during the fiscal year 1943 for administrative expenses of the Corporation, including personal services in the District of Columbia and elsewhere; travel expenses of officers and employees of the Corporation, in accordance with the Standardized Government Travel Regulations and the Act of June 3, 1926, as amended (5 U. S. C. 821-833); printing and binding; lawbooks, books of reference, and not to exceed $250 for periodicals and newspapers; contract stenographic reporting services; procurement of supplies, equipment, and services; purchase (at not to exceed $750 each), exchange, maintenance, repair, and operation of motor-propelled passenger-carrying vehicles, to be used only for official purposes; typewriters, adding machines, and other labor-saving devices, including their repair and exchange; rent in the District of Columbia and elsewhere; payment of actual transportation expenses and not to exceed $10 per diem in lieu of subsistence and other expenses of persons serving, while away from their homes, without other compensation from the United States, in an advisory capacity to the Corporation; employment on a contract or fee basis of persons, firms, and corporations for the performance of special services, including legal services; use of the services and facilities of Federal land banks, national farm loan associations, Federal Reserve banks, and agencies of the Government as authorized by said Act of January 31, 1934: and all other necessary administrative expenses: Provided, That all necessary expenses (including services performed on a force account, contract or fee basis, but not including other personal services) in connection with the operation, maintenance, improvement, or disposition of real or personal property of the Corporation shall be considered as nonadministrative expenses for the purposes hereof: Provided, further, That except for the limitation in amounts hereinbefore specified, and the restrictions in respect to travel expenses, the administrative expenses and other obligations of the Corporation shall be
Citizenship requirements.

Provisos.

Exceptions.

Persons advocating overthrow of U. S. Government.

Provisos.

Affidavit.

Administration of oath.

Penalty.

Emergency work.

Travel expenses.

Short title.

incurred, allowed, and paid in accordance with the provisions of said Act of January 31, 1934, as amended (12 U. S. C. 1016-1020 (h)).

Sec. 2. No part of any appropriation contained in this Act or authorized hereby to be expended shall be used to pay the compensation of any officer or employee of the Government of the United States, or of any corporation the majority of the stock of which is owned by the Government of the United States, whose post of duty is in the continental United States unless such person is a citizen of the United States: Provided, That this section shall not apply to any person in the service of the United States on the date of the approval of this Act who being eligible for citizenship had theretofore filed a declaration of intention to become a citizen or who owes allegiance to the United States: Provided further, That this section shall not apply to employment of translators on a temporary basis where competent citizen translators are not available and it shall not apply to the temporary employment of persons in the field service for periods of less than sixty days: Provided further, That this section shall not apply to employment by the Rural Electrification Administration of not to exceed twenty junior engineer trainees who are citizens of other American republics. This section shall not apply to citizens of the Commonwealth of the Philippines.

Sec. 3. No part of any appropriation contained in this Act shall be used to pay the salary or wages of any person who advocates, or who is a member of an organization that advocates, the overthrow of the Government of the United States by force or violence: Provided, That for the purposes hereof an affidavit shall be considered prima facie evidence that the person making the affidavit does not advocate, and is not a member of an organization that advocates, the overthrow of the Government of the United States by force or violence: Provided further, That such administrative or supervisory employees of the Department of Agriculture as may be designated for the purpose by the Secretary of Agriculture are hereby authorized to administer the oaths to persons making affidavits required by this section, and they shall charge no fee for so doing: Provided further, That any person who advocates, or who is a member of an organization that advocates, the overthrow of the Government of the United States by force or violence and accepts employment the salary or wages for which are paid from any appropriation contained in this Act shall be guilty of a felony and, upon conviction, shall be fined not more than $1,000 or imprisoned for not more than one year, or both: Provided further, That the above penalty clause shall be in addition to, and not in substitution for, any other provisions of existing law: Provided further, That nothing in this section shall be construed to require an affidavit from any person employed for less than sixty days for sudden emergency work involving the loss of human life or destruction of property, and payment of salary or wages may be made to such persons from applicable appropriations for services rendered in such emergency without execution of the affidavit contemplated by this section.

Sec. 4. Of the total amount available under this Act for traveling expenses, the Secretary of Agriculture is authorized and directed, on or before August 1, 1942, to cover into the surplus fund of the Treasury the sum of $1,500,000, which shall be in addition to reductions in amounts available for traveling expenses resulting from decreases in the appropriations made by this Act below the Budget estimates.

This Act may be cited as the "Department of Agriculture Appropriation Act, 1943".

Approved, July 22, 1942.
CHAPTER 520

AN ACT

To promote the national defense and to promptly facilitate and protect the transport of materials and supplies needful to the Military Establishment by authorizing the construction and operation of a pipe line and a navigable barge channel across Florida, and by deepening and enlarging the Intracoastal Waterway from its present eastern terminus to the vicinity of the Mexican border.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That, in order to promote the national defense and to promptly facilitate and protect the transport of materials and supplies needful to the Military Establishment, there is hereby authorized to be constructed under the direction of the Secretary of War and the supervision of the Chief of Engineers a high-level lock barge canal from the Saint Johns River across Florida to the Gulf of Mexico in accordance with the plans set forth in the letter of the Chief of Engineers dated June 15, 1942; and that there is also authorized the enlargement of the present Intracoastal Waterway from the vicinity of Apalachee Bay to Corpus Christi, Texas, and its extension to the vicinity of the Mexican border so as to provide throughout the entire length of the canal a channel twelve feet deep and one hundred and twenty-five feet wide: Provided, That between Mobile, Alabama, and New Orleans, Louisiana, the project shall be modified in accordance with the recommendations of the Chief of Engineers in his report dated April 27, 1942, except that the annual payments to be made by the Government to the Board of Commissioners of the Port of New Orleans are not limited by this Act to the amount recommended by the Chief of Engineers but are left open to negotiations between the Board of Commissioners of the Port of New Orleans and the Chief of Engineers: Provided further, That the Chief of Engineers is authorized to expedite the utilization of the facilities herein above authorized by the employment of temporary structures and available materials, and within reasonable limits to vary, in his discretion, the above-prescribed dimensions wherever advisable: And provided further, That subject to the provisions of Public Law 197, Seventy-seventh Congress, there is authorized to be constructed one or more pipe lines, together with all necessary terminal facilities, for the transport of petroleum and its products, from the vicinity of Port Saint Joe and other points on the Gulf Coast of Florida to the Saint Johns River, and a crude-oil pipe line from the Tinsley Oil Field in the vicinity of Yazoo, Mississippi, to Charleston, South Carolina, and/or Savannah, Georgia.

Sec. 2. There is hereby authorized to be appropriated the sum of $93,000,000 to carry out the provisions of this Act.

Approved, July 23, 1942.

[CHAPTER 521]

JOINT RESOLUTION

To amend section 1700 (a) (1) of the Internal Revenue Code to extend to the members of the armed forces of the United Nations the exemption from the tax on admissions in cases where admission is free, and to exempt from tax the amount paid for admissions to theatres and other activities operated by the War Department or the Navy Department within posts, camps, reservations, and other areas maintained by the Military or Naval Establishment.

Resolved by the Senate and House of Representatives of the United States of America in Congress assembled, That section 1700 (a) (1) of the Internal Revenue Code, as amended, is amended by inserting after the words “members of the military or naval forces of the United States when in uniform” a comma and the words “members of the armed forces of the United Nations”.
of the military or naval forces of any of the United Nations, when in uniform,”; and by inserting at the end thereof the following sentence: “Amounts paid on and after October 1, 1941, for admission to theatres and other activities operated by or under the control of the War Department or the Navy Department within posts, camps, reservations, and other areas maintained by the Military or Naval Establishment shall be exempt from the tax imposed by this section: Provided, That the net proceeds from said admission charges are used exclusively for the welfare of the military or naval forces of the United States.”

Approved, July 23, 1942.

[CHAPTER 522] AN ACT
To amend the Civilian Pilot Training Act of 1939 so as to provide for the training of civilian aviation technicians and mechanics.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the first sentence of section 2 of the Civilian Pilot Training Act of 1939 is amended to read as follows: “The Civil Aeronautics Authority is authorized, within the limits of available appropriations made by the Congress, to train civilian pilots and technicians and mechanics or to conduct programs for such training, including studies and researches as to the most desirable qualifications for aircraft pilots and technicians and mechanics.”

Approved, July 24, 1942.

[CHAPTER 524] AN ACT
Making supplemental appropriations for the national defense for the fiscal year ending June 30, 1943, and for other purposes.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the following sums are appropriated, out of any money in the Treasury not otherwise appropriated, for the national defense for the fiscal year ending June 30, 1943, and for other purposes, namely:

TITLE I—GENERAL APPROPRIATIONS

LEGISLATIVE

SENATE
For an amount required to increase the salaries of three laborers in the Office of the Secretary from $1,380 to $1,440 each, fiscal year 1943, $180, effective July 1, 1942.

JUDICIARY
DISTRICT COURT, PANAMA CANAL ZONE
Salaries: For an additional amount for salaries, District Court, Panama Canal Zone, $2,250.

EXECUTIVE OFFICE OF THE PRESIDENT

EMERGENCY FUND FOR THE PRESIDENT
Emergency fund for the President: To enable the President, through appropriate agencies of the Government, to provide for emer-
gencies affecting the national security and defense and for each and every purpose connected therewith, and to make all necessary expenditures incident thereto for any purpose for which the Congress has previously made appropriation or authorization and without regard to the provisions of law regulating the expenditure of Government funds or the employment of persons in the Government service, such as section 3709 of the Revised Statutes and the civil service and classification laws; and any waiver hereunder of the provisions of any law regulating such expenditure or such employment shall not be exercised by any agency unless the allocation to such agency or subsequent action of the President in connection therewith permits any such waiver to be availed of; $100,000,000; Provided, That in a total amount of not exceeding $25,000,000 and within the purposes provided for in this paragraph, the President may authorize the expenditure of sums from this appropriation for objects of a confidential nature and in any such case the certificate of the expending agency as to the amount of the expenditure and that it is deemed advisable to specify the nature thereof shall be deemed a sufficient voucher for the sum therein expressed to have been expended; Provided further, That the foregoing appropriation and the foregoing limitation upon the amount which may be expended for objects of a confidential nature, are hereby respectively merged with the appropriation and limitation for the same purpose under this head in the Third Supplemental National Defense Appropriation Act, 1942; Provided further, That the President shall transmit to Congress, on or before January 10, 1944, a report of the expenditures from such total appropriation.

BOARD OF ECONOMIC WARFARE

Salaries and expenses: For all expenses necessary to enable the Board of Economic Warfare to carry out its functions and activities, including salaries of an Executive Director at $10,000 per annum and four assistants to the Executive Director at $9,000 per annum; personal services (including aliens) in the District of Columbia and elsewhere; the acceptance and utilization of voluntary and uncompensated services; the temporary employment of persons or organizations by contract or otherwise without regard to the civil-service and classification laws or section 3709 of the Revised Statutes; procurement of necessary services, supplies, and equipment without regard to section 3709, Revised Statutes, for use (1) outside the continental limits of the United States, including the rental of office space, and (2) within the United States when the aggregate amount involved in any one case does not exceed $300; traveling expenses, including (1) expenses of attendance at meetings of organizations concerned with the work of the Board, (2) actual transportation and other necessary expenses, and not to exceed $10 per diem in lieu of subsistence of persons serving while away from their homes without other compensation from the United States, in an advisory capacity to the Board, (3) payment to the Chairman and the Executive Director of the Board of actual and necessary transportation, subsistence, and other expenses outside the United States without regard to the Standardized Government Travel Regulations and the Subsistence Expense Act of 1926, as amended, or any limitation of law or regulation governing the payment of transportation and subsistence to military or naval personnel, and section 901 of the Act of June 29, 1936 (49 Stat. 2015); transfer of household goods and effects as provided by the Act of October 10, 1940 (54 Stat. 1105); preparation and transportation of the remains of officers and employees who die abroad or in transit.
while in the dispatch of their official duties, to their former homes in this country or to a place not more distant for interment, and for the ordinary expenses of such interment; purchase and exchange of lawbooks and books of reference; the rental of news-reporting services; the purchase of, or subscription to, commercial and trade reports, newspapers, and periodicals; the purchase or rental of typewriters, adding machines, and other labor-saving devices, and the repair and exchange of same; the purchase, exchange, maintenance, operation, repair, and hire of motor-propelled or horse-drawn passenger-carrying vehicles; and printing and binding, $12,000,000, of which amount such sums as may be authorized by the Director of the Bureau of the Budget may be transferred to other departments or agencies of the Government for the performance by them of any of the functions or activities for which this appropriation is made: Provided, That no other agency of the Government shall perform work or render services for the Board of Economic Warfare, whether or not the performance of such work or services involves the transfer of funds or reimbursement of appropriations, unless authority therefor by the Bureau of the Budget shall have been obtained in advance: Provided further, That not to exceed $500,000 of this appropriation shall be available to meet emergencies of a confidential character to be expended under the direction of the Executive Director, who shall make a certificate of the amount of such expenditure which he may think it advisable not to specify, and every such certificate shall be deemed a sufficient voucher for the amount therein certified.

Payments for articles and materials requisitioned: For the purpose of making payments to the owners thereof for articles and materials requisitioned under authority of the Acts of October 10, 1940 (54 Stat. 1090), and October 16, 1941 (Public Law 274), the unexpended balance as of June 30, 1942, of the fund consisting of (1) the allocation of $200,000 to the Economic Defense Board from the emergency fund for the President by letter of November 26, 1941, and (2) the receipts credited to said appropriation by the Act of October 10, 1940, and reallocated for the same purpose by said letter of allocation, is hereby continued available to the Board of Economic Warfare for the fiscal year 1943: Provided, That receipts of the sales of articles requisitioned by said Board under authority of said Act of October 16, 1941, shall be deposited to the credit of this fund and be immediately available for the purposes thereof.

OFFICE OF CENSORSHIP

Salaries and expenses: For all expenses necessary to enable the Office of Censorship to perform the functions and duties prescribed by the President, including personal services in the District of Columbia and elsewhere; the employment of aliens as examiners or translators; the employment of a Director and a Deputy Director at not exceeding $10,000 and $9,000 per annum respectively; the acceptance and utilization of voluntary and uncompensated services; not to exceed $20,000 for temporary employment, without regard to civil-service and classification laws; expenses of attendance at meetings of organizations concerned with the work of the Office; traveling expenses, including not to exceed $10 per diem in lieu of subsistence and other expenses of persons serving as advisers while away from their homes without other compensation from the United States; transfer of household goods and effects as provided by the Act of October 10, 1940; printing and binding; hire, maintenance, and repair of automobiles; purchase of guard uniforms, lawbooks, books of reference, newspapers, periodicals, rubber gloves, aprons, and other
OFFICE FOR EMERGENCY MANAGEMENT

PAR. 1. For all necessary expenses of the constituent agencies of the Office for Emergency Management in paragraphs 2 to 12, inclusive, in performing their respective functions and activities, without regard to section 3709, Revised Statutes (except as otherwise specified herein), including (in addition to the objects specified respectively under each head) personal services in the District of Columbia and elsewhere; contract stenographic reporting services; lawbooks, books of reference, newspapers and periodicals; printing and binding; procurement of supplies and equipment, including typewriters, adding machines and other labor-saving devices and their repair and exchange; purchase and exchange, maintenance, operation, and repair of passenger-carrying automobiles, trucks, station wagons, and motorcycles; transfer of household goods and effects as provided by the Act of October 14, 1940; acceptance and utilization of voluntary and uncompensated services; and traveling expenses, including expenses of attendance at meetings of organizations concerned with the work of the agency from whose appropriation such expenses are paid, and actual transportation and other necessary expenses, and not to exceed $10 (unless otherwise specified) per diem in lieu of subsistence, of persons serving while away from their permanent homes or regular places of business in an advisory capacity to or employed by any of such agencies without other compensation from the United States, or at $1 per annum, as follows:

PAR. 2. Office of the Liaison Officer: For the Office of the Liaison Officer, $113,000. The Liaison Officer is hereby authorized, in connection with the operations of the constituent agencies of the Office for Emergency Management, to consider, ascertain, adjust, determine, and certify claims against the United States in accordance with the Act of December 28, 1922 (31 U. S. C. 215), and to designate certifying officers in accordance with the Act of December 29, 1941 (Public Law 389).

PAR. 3. Division of Central Administrative Services: For the Division of Central Administrative Services, $10,800,000: Provided, That there may be transferred to this appropriation from appropriations available to the constituent agencies of the Office for Emergency Management and to the Office of Price Administration such amounts as may be necessary for the procurement of supplies, equipment, and services for such agencies and such Administration, and funds so transferred shall be consolidated with and shall be expendable in the same manner as this appropriation: Provided further, That the constituent agencies (except the War Shipping Administration) of the Office for Emergency Management and the Office of Price Administration shall not establish, in the District of Columbia or in the field, fiscal, personnel, procurement, space allocation or procurement, duplicating, distribution, communication, or other general services, wherever the Director of the Bureau of the Budget determines that the Division of Central Administrative Services can render any such service.

PAR. 4. Office of Civilian Defense: For the Office of Civilian Defense, including salary of the Director at not to exceed $10,000 per annum, $7,447,075.
PAR. 5. Office of the Coordinator of Inter-American Affairs: For the Office of the Coordinator of Inter-American Affairs, $28,638,000, including $8,000,000 for payment of obligations incurred under the contract authorization of $8,000,000 under the head, Office for Emergency Management, in the Second Deficiency Appropriation Act, 1941, and the unobligated portion of said contract authorization is hereby continued in effect until June 30, 1943; employment of aliens; entertainment of officials and others of the other American republics; payment of living allowances to employees with official headquarters located abroad in accordance with the Act of June 26, 1930 (5 U. S. C. 118a), and regulations promulgated thereunder; grants of money or property to governmental and public or private nonprofit institutions and facilities in the United States and the other American republics; the free distribution, donation, or loan of publications, phonograph records, radio transcriptions, art works, motion-picture films, educational material, and such material and equipment as the Coordinator may deem necessary and appropriate to carry out his program; such other gratuitous assistance as the Coordinator deems advisable in the fields of the arts and sciences, education and travel, publications, the radio, the press, and the cinema; paying the expenses of transporting employees of the Office of the Coordinator and their dependents and their effects from their homes to their places of employment in the other American republics, or from their homes in the other American republics to their places of employment, and return or from one official station in the other American republics to another for permanent duty when specifically authorized or approved by the Coordinator under regulations approved by the President; causing corporations to be created under the laws of the District of Columbia, any State of the United States, or any of the other American republics, to assist in carrying out the Coordinator's program and capitalizing such corporations: Provided, That corporations herebefore or hereafter created or caused to be created by the Coordinator primarily for operation outside the continental United States shall determine and prescribe the manner in which their obligations shall be incurred and their expenses allowed and paid without regard to the provisions of law regulating the expenditure, accounting for and audit of Government funds, and may, in their discretion, employ and fix the compensation of officers and employees outside the continental limits of the United States without regard to the provisions of law applicable to the employment and compensation of officers and employees of the United States: Provided further, That the Coordinator shall transmit to the President immediately upon the close of the fiscal year a complete financial report of the operations of such corporations: Provided further, That not to exceed $500,000 of this appropriation shall be available to meet emergencies of a confidential character to be expended under the direction of the Coordinator, who shall make a certificate of the amount of such expenditure which he may think it advisable not to specify and every such certificate shall be deemed a sufficient voucher for the amount therein certified.

PAR. 6. Office of Defense Health and Welfare Services: For the Office of Defense Health and Welfare Services, $2,440,000, including not to exceed $10,000 for the employment of aliens: Provided, That section 3709 of the Revised Statutes shall not be construed to apply to any purchase made by or service rendered for the Office of Defense Health and Welfare Services when the amount involved does not exceed the sum of $100.

Par. 8. National War Labor Board: For the National War Labor Board, $1,167,000, including salaries at not to exceed $10,000 per annum each for the four public members of the Board; actual transportation and other necessary expenses, and not to exceed $25 per diem in lieu of subsistence (whether or not in a travel status) of other members, alternate members and associate members of the Board while serving as such without other compensation from the United States: Provided, That funds available to the National War Labor Board for the fiscal year 1942 shall be construed as having been available for the payment of expenses of the Board incurred during said fiscal year in accordance herewith.

Par. 9. Office of Scientific Research and Development: For the Office of Scientific Research and Development, $73,000,000, including purchase of reports, documents, plans, and specifications: Provided, That there may be paid from this appropriation to the National Academy of Sciences a sum not exceeding $113,790 for the administrative and overhead expenses incurred by said academy during the fiscal year 1943 in carrying out research projects for Federal agencies and such sum shall be in addition to any reimbursement otherwise provided for. Notwithstanding the provisions of section 3679 of the Revised Statutes (31 U. S. C. 665), the Office of Scientific Research and Development is authorized, in making contracts for the conduct of investigations or experiments, to agree on behalf of the United States to indemnify the contractor from such funds as may be hereafter appropriated for the purpose, against loss or damage to persons or property arising from such work: Provided further, That advances of funds may be made in connection with contracts entered into by the Office of Scientific Research and Development without regard to section 3648, Revised Statutes: Provided further, That funds available to any agency of the Government for scientific or technical research, development, testing, construction of test models, experimental production, or the provision of facilities therefor, shall be available for transfer with the approval of the head of the agency involved, in whole or in part, to the Office of Scientific Research and Development, and funds so transferred shall be expendable in the same manner as this appropriation.

Par. 10. War Manpower Commission: For the War Manpower Commission, $3,114,000, including not to exceed $10,000 for the employment of aliens: Provided, That section 3709 of the Revised Statutes shall not be construed to apply to any purchase made by or service rendered for the War Manpower Commission when the amount involved does not exceed the sum of $100.

Par. 11. War Production Board: For the War Production Board, $68,546,300, including not to exceed $30,000 for the employment of aliens; not to exceed $50,000 for the temporary employment of expert witnesses, by contract or otherwise, without regard to the civil-service or classification laws; and not to exceed $500,000 for scientific research on materials, material substitutes, and other subjects related to the functions of the Board, without regard to section 3648, Revised Statutes: Provided, That funds available for expenses of the War Production Board for the fiscal years 1942 and 1943 may be used for the rental, maintenance, and operation of one airplane.

Par. 12. War Relocation Authority: For the War Relocation Authority, $70,000,000, including expenses incident to the extension of the program provided for in Executive order of March 18, 1942, to persons of Japanese ancestry not evacuated from military areas; salary of the Director at not to exceed $10,000 per annum; the employment of school teachers and not to exceed $195,000 for the employment of other persons or organizations, by contract or other-
wise, without regard to the civil-service and classification laws; employment of aliens; transfer of household goods and effects as provided by the Act of October 10, 1940, including the travel expenses and the transfer of such goods and effects of employees transferred from other Federal agencies to the Authority at its request; purchase, exchange, maintenance, repair, and operation of motor-propelled passenger-carrying and other vehicles and equipment; not to exceed $75,000 for payments to States or political subdivisions thereof, or other local public taxing units, of sums in lieu of taxes against real property acquired by the Authority for the purposes hereof, or payments for the performance of governmental services required in connection with the administration of the program; the disposal, by public or private sale, of goods or commodities produced or manufactured in the performance of activities hereunder, the proceeds of which shall be deposited in a special fund and thereafter shall remain available until expended for the purposes hereof: Provided, That the provisions of the Act of February 15, 1934 (48 Stat. 351), as amended, relating to disability or death compensation and benefits, shall apply to persons receiving from the United States compensation in the form of subsistence, cash advances, or other allowances in accordance with regulations prescribed by the Director of the War Relocation Authority for work performed in connection with such program, including work performed in the War Relocation Work Corps: Provided further, That this provision shall not apply in any case coming within the purview of the workmen's compensation laws of any State, Territory, or possession, or in which the claimant has received or is entitled to receive similar benefits for injury or death.

PAR. 13. General provisions: Total, Office for Emergency Management, paragraphs 1 to 12, inclusive, $272,481,890, to be expended for, or in the administration of the affairs of, the agencies within the Office for Emergency Management, paragraphs 1 to 12, inclusive, hereinafter called the constituent agencies, in accordance with the following provision:

(a) There may be transferred from any of the foregoing appropriations for the constituent agencies sums to other agencies of the Government for the performance by such other agencies of any of the functions or activities for which these appropriations are made: Provided, That no other agency of the Government shall perform work or render services for any of the constituent agencies, whether or not the performance of such work or services involves the transfer of funds or reimbursement of appropriations, unless authority therefor by the Bureau of the Budget shall have been obtained in advance.

(b) The head of any constituent agency may delegate to any official in such agency or in the field offices of the Division of Central Administrative Services the authority to make appointments of personnel and he may also delegate to any official in the agency of which he is the head the authority to make other determinations necessary for the conduct of the administrative management within such agency.

(c) Any employee of any of the constituent agencies is authorized and empowered, when designated for the purpose by the head of such agency, to administer to or take from any person an oath, affirmation, or affidavit, when such instrument is required in connection with the performance of the functions or activities of such agency.

PAR. 14. War Shipping Administration: To increase the War Shipping Administration fund, $1,100,000,000, which amount, together with other funds heretofore or hereafter made available to such revolving fund, shall be available for carrying on all the activities and functions of the War Shipping Administration, under Executive
order of February 7, 1942 (7 F. R. 887), and heretofore or hereafter
lawfully vested in such Administration by statute or otherwise,
including costs incidental to the acquisition, operation, loading,
discharging, and use of vessels transferred for use of any department or
agency of the United States, and for all administrative expenses,
including the employment and compensation of persons in the District
of Columbia and elsewhere, such employment and compensation to be
in accordance with laws applicable to the employment and compensation
of persons by the United States Maritime Commission except
section 201 (b) of the Merchant Marine Act, 1936 (49 Stat. 195);
expenses of attendance, when specifically authorized by the Adminis-
trator, at meetings concerned with the work of the Administration;
actual transportation and other necessary expenses and not to exceed
$25 per diem in lieu of subsistence of persons serving while away
from their permanent homes or regular places of business in an
advisory capacity to or employed by the Administration without other
compensation from the United States or at $1 per annum; printing
and binding; lawbooks, books of reference, periodicals and newspa-
pers; contract stenographic reporting services; purchase and
exchange, maintenance, repair, and operation of passenger-carrying
automobiles; transfer of household goods and effects as provided by
the Act of October 10, 1940; rent, including heat, light, and power,
outside the District of Columbia; allowances for living quarters,
including heat, fuel, and light, as authorized by the Act of June 26,
1930; and the employment, on a contract or fee basis, of persons, firms,
or corporations for the performance of special services, including
accounting, legal, actuarial, and statistical services, without regard to
section 3709 of the Revised Statutes: Provided, That when vessels are
transferred or assigned permanently by the War Shipping Adminis-
trator to other departments or agencies of the United States Govern-
ment for operation by them, funds for the operation, loading, dis-
charging, repairs, and alterations, or other use of such vessels may
be transferred from the War Shipping Administration fund to the
applicable appropriations of the department or agency concerned in
such amounts as may be approved by the Director of the Bureau of
the Budget.

OFFICE OF PRICE ADMINISTRATION

Salaries and expenses: For all necessary expenses of the Office of
Price Administration in carrying out the provisions of the Emer-
gency Price Control Act of 1942 (Public Law 421), and the provi-
sions of the Act of May 31, 1941 (Public Law 89), as amended
by the Second War Powers Act, 1942 (Public Law 507), and all other
powers, duties, and functions which may be lawfully delegated to
the Office of Price Administration, including personal services in the
District of Columbia and elsewhere; expenses of in-service training
of employees, including salaries and traveling expenses of instructors;
not to exceed $55,000 for the employment of aliens; not to exceed
$30,000 for the temporary employment of persons or organizations,
by contract or otherwise, without regard to section 3709, Revised
Statutes, or the civil-service and classification laws; contract steno-
graphic reporting services; witness fees; purchase of lawbooks, books
of reference, newspapers, and periodicals; printing and binding;
procurement of supplies, equipment, and services, including type-
writers, adding machines, and other labor-saving devices and their
repair and exchange; maintenance, repair, and operation of passenger-
carrying vehicles; transfer of household goods and effects as provided
by the Act of October 10, 1940, and traveling expenses, including
(1) attendance at meetings of organizations concerned with the
Transfer of funds. 

Provisos. 

Authority for work by other agencies.

Appropriation not to be augmented.

Divulging of confidential information. Restriction on use of funds.

Disclosure of information in certain cases.

Subsidy payments.

Maximum prices on agricultural commodities.

work of the Office of Price Administration: (2) actual transportation and other necessary expenses and not to exceed $10 per diem in lieu of subsistence of persons serving while away from their homes in an advisory capacity without other compensation from the United States, or at $1 per annum: $120,000,000, of which amount such sums as may be authorized by the Director of the Bureau of the Budget may be transferred to other departments or agencies of the Government for the performance by them of any of the functions or activities for which this appropriation is made: Provided, That no other agency of the Government shall perform work or render services for the Office of Price Administration, whether or not the performance of such work or services involves the transfer of funds or reimbursement of appropriations, unless authority therefor by the Bureau of the Budget shall have been obtained in advance: Provided further, That such appropriation of $120,000,000 shall be so administered during the fiscal year 1943 as to constitute the total amount that will be furnished to such Administration during such fiscal year for the purposes set forth in this paragraph and shall not be augmented by allocations or transfers of funds from any other appropriation: Provided further, That no part of this appropriation shall be used for the compensation of any officer, agent, clerk or other employee of the United States who shall divulge or make known in any manner whatever to any person the operations, style of work, or apparatus of any manufacturer or producer visited by him in the discharge of his official duties, or the amount or source of income, profits, losses, expenditures, or any particular thereof, set forth or disclosed in any questionnaire, report, return, or document, required or requested to be filed by order or regulation of the Administrator or to permit any questionnaire, report, return, or document or copy thereof or any book containing any abstract or particulars thereof to be seen or examined by any person except as provided by law; nor for any person who shall print or publish in any manner whatever, except as hereinafter provided, any questionnaire, report, return, or document or any part thereof or source of income, profits, losses, expenditures, or methods of doing business, appearing in any questionnaire, report, return, or document: Provided further, That the foregoing provisions shall not be construed to prevent or prohibit the publication or disclosure of studies, graphs, charts, or other documents of like general character wherein individual statistics or the source thereof is not disclosed or identified directly or indirectly nor to prevent the furnishing in confidence to the War Department, the Navy Department, or the United States Maritime Commission, such data and information as may be requested by them for use in the performance of their official duties: Provided further, That no part of this appropriation shall be available for making any subsidy payments: Provided further, That no part of this appropriation shall be used to enforce any maximum price or prices on any agricultural commodity or any commodity processed or manufactured in whole or substantial part from any agricultural commodity unless and until (1) the Secretary of Agriculture has determined and published for such agricultural commodity the prices specified in section 3 (a) of the Emergency Price Control Act of 1942; (2) in case of a comparable price for such agricultural commodity, the Secretary of Agriculture has held public hearings and determined and published such comparable price in the manner prescribed by section 3 (b) of said Act; and (3) the Secretary of Agriculture has determined after investigation and proclaimed that the maximum price or prices so established on any such agricultural commodity will reflect to the producer of such agricultural com-
modify a price in conformity with section 3 (c) of said Act: Provided further, That in the case of a maximum price or maximum prices heretofore established the provisions of the foregoing proviso shall not apply until the expiration of sixty days after the date of enactment of this Act.

INDEPENDENT EXECUTIVE AGENCIES

BOARD OF INVESTIGATION AND RESEARCH—TRANSPORTATION

Board of Investigation and Research: For an additional amount for the Board of Investigation and Research, fiscal year 1943, including the objects specified under this head in the Third Supplemental National Defense Appropriation Act, 1942, and including not to exceed $14,000 for the temporary employment of persons or organizations, by contract or otherwise, without regard to section 3709, Revised Statutes, or the civil service and classification law, $500,000, which amount shall be added to and merged with the unexpended balance, as of June 30, 1942, of the appropriation under said head; and such total amount shall be so used as to complete the studies, investigations, and reports authorized and required by part I; title III, of the Transportation Act of 1940: Provided, That said section 3709, Revised Statutes, shall not apply to any purchase hereunder when the aggregate amount involved does not exceed the sum of $50.

CIVIL SERVICE COMMISSION

National defense activities: For national defense activities, Civil Service Commission, to be supplemental to the appropriation made for this purpose for the fiscal year 1943, and to be available for the same objects, $4,147,476: Provided, That the limitation upon the amount which may be expended for travel expenses under this head for the fiscal year 1943 is hereby increased to $912,020.

FEDERAL COMMUNICATIONS COMMISSION

National defense activities: For national defense activities, Federal Communications Commission, to be supplemental to the appropriation made for the fiscal year 1943, and to be available for the same objects, $2,149,876: Provided, That the limitation upon the amount which may be expended for travel expenses under this head for the fiscal year 1943 is hereby increased to $157,340 and the limitation of thirty-six passenger vehicles is hereby increased to forty-nine.

FEDERAL WORKS AGENCY

Public Works Administration: For an additional amount for administrative expenses of the Public Works Administration, fiscal year 1943, including the objects specified under this head in the Independent Offices Appropriation Act, 1943, $89,160, of the funds appropriated by the Public Works Administration Appropriation Act of 1938.

Public Roads Administration: For flight strips, to be additional to the appropriation under this head in the Third Supplemental National Defense Appropriation Act, 1942, $5,000,000.

SMALLER WAR PLANTS CORPORATION

Smaller War Plants Corporation: Not to exceed $7,500,000 of the funds of the Smaller War Plants Corporation acquired in accordance with the Act of June 11, 1942 (Public Law 603), shall be available during the fiscal year 1943 to the Corporation for the payment of the administrative expenses.
salaries of the directors thereof and for transfer to the War Production Board (hereinafter called the Board) and through the Board to other agencies of the Government, as advances or reimbursement, for or on account of expenditures of the Board or such other agencies for the Corporation in performing the functions prescribed for the Corporation by said Act: Provided, That, as determined by the Board, or such officer as may be designated by the Board for the purpose, expenditures (including expenditures for services performed on a force account or contract or fee basis) necessary in acquiring, operating, maintaining, improving, or disposing of real or personal property belonging to the Corporation or in which it has an interest, shall be incurred by the Corporation in accordance with the provisions of said Act, and such expenditures shall not be included within the said limitation of $7,500,000: Provided further, That funds transferred to the Board or to other agencies of the Government as aforesaid shall be merged with funds appropriated to the Board or other agency, as the case may be, and shall acquire the availability for expenditure of the funds to which transferred: Provided further, That no part of said $7,500,000 shall be obligated or expended unless and until an appropriate appropriation account shall have been established therefor pursuant to an appropriation warrant or a covering warrant, and all such expenses shall be accounted for and audited in accordance with the Budget and Accounting Act, as amended.

DEPARTMENT OF AGRICULTURE

OFFICE OF THE SECRETARY

Office for Agricultural War Relations: For all expenses necessary to enable the Secretary of Agriculture to discharge the functions of the Office for Agricultural War Relations, including personal services in the District of Columbia and elsewhere; the employment of experts without regard to civil-service and classification laws; the purchase of books of reference, periodicals, and newspapers; printing and binding; and the maintenance, repair, and operation of one motor-propelled passenger-carrying vehicle for official purposes in the District of Columbia, $475,000.

BUREAU OF HOME ECONOMICS

Salaries and expenses: For an additional amount for salaries and expenses, Bureau of Home Economics, fiscal year 1943, including the objects specified under this head in the Department of Agriculture Appropriation Act, 1943, $20,000.

DEPARTMENT OF COMMERCE

OFFICE OF ADMINISTRATOR OF CIVIL AERONAUTICS

Establishment of air-navigation facilities: For an additional amount for establishment of air-navigation facilities, to be supplemental to the appropriation made for this purpose for the fiscal year 1943 and to be available for the same objects, $1,218,375. Maintenance and operation of air-navigation facilities: For an additional amount for maintenance and operation of air-navigation facilities, to be supplemental to the appropriation made for this purpose for the fiscal year 1943 and to be available for the same objects, $3,647,900.

Technical development: For an additional amount for technical development, to be supplemental to the appropriation made for this...
purpose for the fiscal year 1943 and to be available for the same objects, $50,400: Provided, That not to exceed $320 shall be available for the purchase, cleaning, and repair of uniforms for guards.

Washington National Airport: For an additional amount for maintenance and operation, Washington National Airport, to be supplemental to the appropriation made for this purpose for the fiscal year 1943 and to be available for the same objects, $28,500: Provided, That the limitation on the amount which may be expended for the purchase, cleaning, and repair of uniforms for the guards is hereby increased from $750 to $1,570.

The appropriation of $2,700,000 for construction of hangars, and so forth, at the Washington National Airport, contained in the First Supplemental Civil Functions Appropriation Act, 1941, approved October 9, 1940 (Public Law 812), is continued available until June 30, 1943.

Civilian pilot training: For an additional amount for civilian pilot training, fiscal year 1943, including the objects specified under this head in the Department of Commerce Appropriation Act, 1943, $36,677,450, and the limitation on the amount which may be transferred to the appropriation "Enforcement of safety regulations, Office of Administrator of Civil Aeronautics", is hereby increased from $402,000 to $441,000.

The appropriations "Maintenance and operation of air navigation facilities", Office of Administrator of Civil Aeronautics, and "Salaries and expenses", Weather Bureau, contained in the Department of Commerce Appropriation Act, 1943, shall be available, under regulations to be prescribed by the Secretary of Commerce, for furnishing to employees of the Civil Aeronautics Administration and the Weather Bureau in Alaska free emergency medical services by contract or otherwise and medical supplies, and for the purchase, transportation, and storage of food and other subsistence supplies for resale to such employees, the proceeds from such resales to be credited to the appropriation from which the expenditure for such supplies was made: and appropriations of the Civil Aeronautics Administration and the Weather Bureau contained in said Act, available for travel, shall be available for the travel expenses of appointees of said agencies from the point of engagement in the United States to their posts of duty in Alaska.

DEPARTMENT OF THE INTERIOR

OFFICE OF PETROLEUM COORDINATOR FOR WAR

For all necessary expenses of the Office of Petroleum Coordinator for War in performing its functions as prescribed by the President (Fed. Reg., June 7, 1941), including personal services in the District of Columbia; not to exceed $500,000 for personal services without regard to the civil service and classification laws; printing and binding; traveling expenses, including attendance at meetings of organizations concerned with the purposes of this appropriation, and actual transportation and other necessary expenses and not to exceed $10 per diem in lieu of subsistence of persons serving in an advisory capacity to the Coordinator while away from their homes without other compensation from the United States, or at $1 per annum; contract stenographic reporting services; books of reference, newspapers, and periodicals; office supplies; furniture and equipment, including exchange and repair thereof; purchase, exchange, maintenance, repair, and operation of passenger-carrying automobiles; other miscellaneous services; and transfer of household goods and effects.
as provided by the Act of October 10, 1940, $3,365,000: Provided, That section 3709, Revised Statutes, shall not apply to any purchase or service rendered under this appropriation when the aggregate amount involved does not exceed $300.

OFFICE OF SOLID FUELS COORDINATION

For all expenses necessary to enable the Secretary of the Interior through such agencies within the Department of the Interior as he may designate to perform the functions with respect to Solid Fuels Coordination as prescribed by the President (Fed. Reg., March 10, 1942), including the employment without regard to civil-service and classification laws of an assistant at not to exceed $10,000 per annum and not to exceed eight technical employees; other personal services in the District of Columbia; printing and binding; traveling expenses, including attendance at meetings of organizations concerned with the purposes of this appropriation, and actual transportation and other necessary expenses and not to exceed $10 per diem in lieu of subsistence of persons serving, while away from their homes, in an advisory capacity without other compensation from the United States, or at $1 per annum; contract stenographic reporting services; books of reference, periodicals and newspapers; office supplies; furniture and equipment, including exchange and repair thereof; purchase, exchange, maintenance, repair, and operation of passenger-carrying automobiles; other miscellaneous services; and the acceptance and utilization of voluntary and uncompensated services; $920,000: Provided, That section 3709, Revised Statutes, shall not apply to any purchase or service rendered under this appropriation when the aggregate amount involved does not exceed $300.

PETROLEUM CONSERVATION DIVISION

For an additional amount for the Petroleum Conservation Division, fiscal year 1943, to be supplemental to the appropriation for this purpose for said fiscal year, and to be available, in addition to the objects and purposes specified for said appropriation, for all expenses necessary to administer the Act of February 22, 1935 (49 Stat. 30), as amended, including contract stenographic reporting services, stationery and office supplies, and the purchase (not to exceed $3,100), exchange, hire, maintenance, operation, and repair of passenger-carrying automobiles, $232,000: Provided, That the limitation on the amount which may be expended for printing and binding is hereby increased from $600 to $3,600, and for books, newspapers, and periodicals, from $600 to $700.

BUREAU OF INDIAN AFFAIRS

Payment to Middle Rio Grande Conservancy District, New Mexico: For payment to the Middle Rio Grande Conservancy District, New Mexico, in accordance with the provisions of the Act of February 10, 1942 (Public Law 447, Seventy-seventh Congress), fiscal year 1943, $22,415.43, to be reimbursed to the United States in accordance with existing law.

BUREAU OF MINES

Enforcement of Federal Explosives Act: For all necessary expenses of the Bureau of Mines in performing the duties imposed upon it by the Federal Explosives Act, including not to exceed $110,000 for personal services in the District of Columbia; books of reference, periodicals, and newspapers; not to exceed $11,250 for printing and binding; contract stenographic reporting services; supplies and equip-
ment; traveling expenses, including attendance at meetings of organizations concerned with the purposes of this appropriation; maintenance, repair, and operation of passenger-carrying automobiles; purchase of special wearing apparel or equipment for the protection of employees while engaged in their work; purchase in the District of Columbia and elsewhere of other items otherwise properly chargeable to the appropriation “Contingent expenses, Department of the Interior”; $540,000: Provided, That section 3709, Revised Statutes, shall not apply to any purchase or service rendered under this appropriation when the aggregate amount involved does not exceed $300: Provided further, That the Secretary of the Interior, through the Director of the Bureau of Mines, is hereby authorized to carry out projects hereunder in cooperation with other departments or agencies of the Federal Government, the District of Columbia, States, Territories, insular possessions, with other organizations or individuals, and with foreign countries and the political subdivisions thereof.

Reduction of zinc concentrates with methane gas (national defense): For all necessary expenses, without regard to section 3709 of the Revised Statutes, for pilot tests on the reduction of zinc concentrates to metal with methane gas, including laboratory research, maintenance and operation of pilot plant; procurement of necessary material and ores; purchase or lease of land or buildings; construction and equipment of buildings to house pilot plant, including engagement by contract or otherwise, at such rates of compensation as the Secretary of the Interior may determine, of engineers, architects, or firms or corporations thereof necessary therefor; supplies and equipment; traveling expenses; not to exceed $10,000 for personal services in the District of Columbia; not to exceed $500 for printing and binding; purchase (not to exceed $1,850) including exchange, operation, maintenance, and repair of passenger-carrying automobiles; special wearing apparel and equipment for the protection of employees while employed; and the purchase in the District of Columbia and elsewhere of other items otherwise properly chargeable to the appropriation, “Contingent expenses, Department of the Interior”; fiscal year 1943, $350,000, to remain available until expended: Provided, That the Secretary of the Interior is authorized to accept lands, buildings, equipment, and other contributions from public or private sources for the purposes hereof, and to carry out projects in cooperation with other agencies, Federal, State, or private.

NATIONAL PARK SERVICE

Recreational resources of Denison Dam and Reservoir project, Texas and Oklahoma: For the completion of a survey, investigation, and plan for the utilization of the recreational resources of the Denison Dam Reservoir in accordance with the Act approved June 23, 1936 (49 Stat. 1894), fiscal year 1943, $10,000.

Salaries and expenses, National Capital parks: For an additional amount, fiscal year 1943, including the objects specified under this head in the Interior Department Appropriation Act, 1943 (Public Law 645, Seventy-seventh Congress), $15,000.

DEPARTMENT OF JUSTICE

FEDERAL BUREAU OF INVESTIGATION

Salaries and expenses, detection and prosecution of crimes (emergency): For an additional amount for salaries and expenses, during the national emergency, in the detection and prosecution of crimes against the United States, to be supplemental to the appropriation
made for this purpose for the fiscal year 1943 and to be available for the same objects, $9,200,000, of which amount there may be expended not to exceed $375,000 for the purchase and exchange of motor-propelled passenger-carrying vehicles; not to exceed $50,000 to meet unforeseen emergencies of a confidential character, to be expended under the direction of the Attorney General, who shall make a certificate of the amount of such expenditure as he may think it advisable not to specify, and every such certificate shall be deemed a sufficient voucher for the sum therein expressed to have been expended; and not to exceed $2,810,000 for personal services in the District of Columbia.

MISCELLANEOUS APPROPRIATIONS

Salaries and expenses, Special War Effort Unit: For an additional amount for salaries and expenses, Special War Effort Unit, Department of Justice, fiscal year 1943, to be supplemental to the appropriation made for this purpose for said fiscal year and to be available for the same objects, $125,000.

POST OFFICE DEPARTMENT

OUT OF THE POSTAL REVENUES

OFFICE OF THE CHIEF INSPECTOR

The paragraph under the head "Clerks, Division Headquarters", appearing in the Post Office Department Appropriation Act, 1943, is amended to read as follows:

"Clerks, division headquarters: For compensation of three hundred and thirty-two clerks at division headquarters and other posts of duty of post-office inspectors, $780,370."

Salaries: For an additional amount for salaries, Bureau of Accounts, $8,640.

DEPARTMENT OF STATE

OFFICE OF THE SECRETARY OF STATE

Salaries: For an additional amount for salaries, fiscal year 1943, including the objects specified under this head in the Department.

Visa Board of Appeals: Provided, That salaries may be paid to the members of the Board at a rate not exceeding $10,000 per annum.

CONTINGENT EXPENSES (DEPARTMENTAL)

Contingent expenses: For an additional amount for contingent expenses, Department of State, fiscal year 1943, including the objects under this head in the Department of State Appropriation Act, 1943, $23,000.

FOREIGN INTERCOURSE

Foreign Service, auxiliary (emergency): For an additional amount for Foreign Service, auxiliary (emergency), Department of State, fiscal year 1943, including the objects specified under this head in the Department of State Appropriation Act, 1943, $1,300,000.

Contingent expenses, Foreign Service: For an additional amount for contingent expenses, Foreign Service, including the objects specified under this head in the Department of State Appropriation Act, 1943; and including also the expenses of the dispatch agency at
Miami, Florida; the purchase of not to exceed twenty passenger-carrying automobiles, thirteen of which shall not exceed a cost of $2,000 each; and the purchase, rental, repair, and operation of microfilm equipment; $48,000.

CONTRIBUTIONS, QUOTAS, AND SO FORTH

For an additional amount for United States contributions to international commissions, congresses, and bureaus, to enable the United States to become an adhering member of the Inter-American Statistical Institute and to pay its quota contribution as authorized in Public Law 417, approved January 27, 1942, $29,300.

COOPERATION WITH THE AMERICAN REPUBLICS

Cooperation with the American republics: Not to exceed $100,000 of the appropriation "Cooperation with the American republics", contained in the Department of State Appropriation Act for 1943, shall be available until June 30, 1944.

TREASURY DEPARTMENT

OFFICE OF THE SECRETARY

Smaller War Plants Corporation, capital stock: To enable the Secretary of the Treasury to make payments for capital stock of the Smaller War Plants Corporation in accordance with the provisions of section 4 (b) of the Act of June 11, 1942 (Public Law 603), $150,000,000, to remain available until July 1, 1945.

Foreign-owned property control: For all expenses necessary in carrying out the functions of the Secretary of the Treasury under sections 3 and 5 (b) of the Act of October 6, 1917, as amended (50 U. S. C., App. 3), section 301 of the First War Powers Act, 1941, and any proclamations, orders, regulations, or instructions issued thereunder, including personal services (without regard to classification laws), printing, and reimbursement of any other appropriation or other funds of the United States or any agency, instrumentality, Territory, or possession thereof, including the Philippine Islands, and reimbursement of any Federal Reserve bank for printing and other expenditures, $5,000,000: Provided, That $74,000 of this appropriation shall be transferred to the emergency fund for the President created by the Independent Offices Appropriation Act, 1942, as amended by the Independent Offices Appropriation Act, 1943, in reimbursement of said appropriation on account of the advance therefrom of a like sum for the purposes hereof.

Salaries: For an additional amount for salaries, Office of the Secretary of the Treasury, fiscal year 1943, including the objects specified under this head in the Treasury Department Appropriation Act, 1943, $134,280.

Reimbursement to District of Columbia, benefit payments to White House Police and Secret Service forces: To enable the Secretary of the Treasury to reimburse the District of Columbia on a monthly basis for benefit payments made from the revenues of the District of Columbia to members of the White House Police force and such members of the United States Secret Service Division as are entitled thereto under the Act of October 14, 1940 (54 Stat. 1118), to the extent that such benefit payments are in excess of the salary deductions of such members credited to said revenues of the District of Columbia during the fiscal year 1943, pursuant to section 12 of the Act of September 1, 1916 (39 Stat. 718), as amended, $27,000.
Division of Personnel

Salaries: For an additional amount for salaries, Division of Personnel, $41,460.

Office of the Chief Clerk

Salaries: For an additional amount for salaries, office of the Chief Clerk, $54,920.

Custody of Treasury Buildings

Salaries, operating force: For an additional amount for salaries of operating force, $81,360.

Bureau of Accounts

Salaries and expenses: For an additional amount for salaries and expenses, Bureau of Accounts, fiscal year 1943, including the objects specified under this head in the Treasury Department Appropriation Act, 1943, $70,000.

Bureau of the Public Debt

Expenses of loans: The indefinite appropriation "Expenses of loans, Act of September 24, 1917, as amended and extended" (31 U. S. C. 760, 761), shall not be used during the fiscal year 1943 to supplement the appropriations otherwise provided for the current work of the Bureau of the Public Debt, and the amount obligated under such indefinite appropriation during such fiscal year shall not exceed $45,000,000 to be expended as the Secretary of the Treasury may direct: Provided, That the proviso in the Act of June 16, 1921 (31 U. S. C. 761), limiting the availability of this appropriation for expenses of operations on account of any public debt issue to the close of the fiscal year next following the fiscal year in which such issue was made, shall not apply to savings bond transactions handled by the Federal Reserve banks for account of the Secretary of the Treasury.

Bureau of Customs

Salaries and expenses: For an additional amount for collecting the revenue from customs, fiscal year 1943, including the objects specified under this head in the Treasury Department Appropriation Act, 1943, $1,116,000.

Bureau of Internal Revenue

Salaries and expenses, collecting the internal revenue: For an additional amount for salaries and expenses, Bureau of Internal Revenue, fiscal year 1943, including the objects specified under this head in the Treasury Department Appropriation Act, 1943, $652,740; and the limitation contained in such Act on the amount which may be expended for personal services in the District of Columbia is hereby increased from $10,834,002 to $10,961,742.

Secret Service Division

Salaries and expenses: For an additional amount for suppressing counterfeiting and other crimes, fiscal year 1943, including the objects specified under this head in the Treasury Department Appropriation Act, 1943, $835,500, and the limitation under said head on the number of motor-propelled passenger-carrying vehicles which may be purchased is hereby increased from thirty-five to fifty-five.
WAR DEPARTMENT

MILITARY ACTIVITIES

OFFICE OF SECRETARY OF WAR

For payment to Booz, Fry, Allen and Hamilton, 135 South La' Salle Street, Chicago, Illinois, for services rendered the War Department in making a survey of the executive offices of the War Department, $3,298.47, which payment shall be in addition to the amount paid under Contract Numbered WSW 438, dated October 18, 1941, and authorized under the heading "Salaries, War Department" in the Fifth Supplemental National Defense Appropriation Act, 1941.

TITLE II—GENERAL PROVISIONS

SEC. 201. No part of any appropriation contained in this Act shall be used to pay the salary or wages of any person who advocates, or who is a member of an organization that advocates, the overthrow of the Government of the United States by force or violence: Provided, That for the purposes hereof an affidavit shall be considered prima facie evidence that the person making the affidavit does not advocate, and is not a member of an organization that advocates, the overthrow of the Government of the United States by force or violence: Provided further, That any person who advocates, or who is a member of an organization that advocates, the overthrow of the Government of the United States by force or violence and accepts employment the salary or wages for which are paid from any appropriation in this Act shall be guilty of a felony and, upon conviction, shall be fined not more than $1,000 or imprisoned for not more than one year, or both: Provided further, That the above penalty clause shall be in addition to, and not in substitution for, any other provisions of existing law.

SEC. 202. No part of any appropriation contained in this Act or authorized hereby to be expended (except as otherwise provided for herein) shall be used to pay the compensation of any officer or employee of the Government of the United States, whose post of duty is in continental United States unless such person is a citizen of the United States, or a person in the service of the United States on the date of the approval of this Act who being eligible for citizenship had theretofore filed a declaration of intention to become a citizen or who owes allegiance to the United States. This section shall not apply to citizens of the Commonwealth of the Philippines.

SEC. 203. Wherever appropriations in this Act for any Federal agency are available for printing and binding, traveling expenses, and the purchase of motor-propelled passenger-carrying vehicles, the amounts expended for such purposes, respectively, shall not exceed the sums set forth therefor in the justifications of the Budget estimates of appropriations for such agencies submitted to the Committee on Appropriations, House of Representatives, in connection with this Act, except where amounts for such purposes are included for special projects or for transfer to other agencies; and wherever transfers from any such appropriation are made to another Federal agency, other than an agency acting solely in a procurement capacity, the amounts of such transfers expended, respectively, for the foregoing purposes shall not exceed the sums which the Director of the Bureau of the Budget shall approve therefor in connection with each such transfer.

SEC. 204. The Civil Service Commission shall forthwith make an investigation of transfers of employees from one executive agency to another (except to the uniformed forces of the United States) for the purpose of studying the cause and effect of such transfers with a
view to ascertaining, among other findings, whether practices exist in connection therewith which are not in the public interest. The results of such investigation and study shall be reported to the President of the United States and to the Congress within sixty days after the date of the enactment of this Act and shall include such recommendations for administrative action or legislative enactment as the Commission may deem advisable.

Sec. 205. The appropriations and authority with respect to appropriations contained herein for the fiscal year 1943 and the appropriations and authority with respect to appropriations contained in the Interior Department Appropriation Act, 1943, and the Act making appropriations for the Department of State, the Department of Justice, the Department of Commerce, and the Federal judiciary, for the fiscal year ending June 30, 1943, and for other purposes, shall be available from and including July 1, 1942, for the purposes respectively provided in such appropriations and authority. All obligations incurred during the period between June 30, 1942, and the respective dates of enactment of this Act and such other appropriation Acts in anticipation of such respective appropriations and authority are hereby ratified and confirmed if in accordance with the terms thereof.

Sec. 206. This Act may be cited as the “First Supplemental National Defense Appropriation Act, 1943”.

Approved, July 25, 1942.

[CHAPTER 526]  
AN ACT

Relating to the jurisdiction over certain lands in the Isle Royale National Park.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the Act entitled “An Act to provide for the addition of certain lands to the Isle Royale National Park, in the State of Michigan, and for other purposes”, approved March 6, 1942, is hereby amended by striking out the words “Secretary of the Treasury”, wherever they appear in such Act, and inserting in lieu thereof the words “Secretary of the Navy”.

Approved, July 27, 1942.

[CHAPTER 528]  
AN ACT

To provide for the posthumous appointment to commissioned or noncommissioned grade of certain enlisted men and the posthumous promotion of certain commissioned officers and enlisted men.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the President be, and he is hereby, authorized to issue, or cause to be issued, an appropriate commission in the name of any person who, while in the military or naval service of the United States at any time after September 8, 1939, shall have been duly appointed to a commissioned grade and shall have been unable to accept the appointment to such grade by reason of his death in line of duty; and any such commission shall issue as of the date of such appointment and any such person’s name shall be carried upon the records of the War or Navy Department as having served in the grade and branch of the service to which he shall have been thus posthumously appointed, from the date of such appointment to the date of his death.

Sec. 2. That the President be, and he is hereby, authorized to issue, or cause to be issued, an appropriate appointment and commission in the name of any person who, while in the military or naval
service of the United States at any time after September 8, 1939, shall have successfully completed the course at a training school for officers and shall have been recommended for appointment to a commissioned grade by the officer commanding or in charge of such school, and who shall have been unable to receive or accept such appointment by reason of his death in line of duty; and any such posthumous appointment and commission shall issue as of the date of such recommendation, and any such person’s name shall be carried upon the records of the appropriate department as having served in the grade and branch of the service to which he shall thus have been appointed from the date of such recommendation to the date of his death.

SEC. 3. That the President be, and he is hereby, authorized to issue, or cause to be issued, an appropriate commission in the name of any person who, while in the military or naval service of the United States at any time after September 8, 1939, shall have been officially recommended for appointment or promotion to a commissioned grade, which recommendation shall have been duly approved by the Secretary of War or the Secretary of the Navy, and who shall have been unable to receive or accept such appointment or promotion by reason of his death in line of duty; and any such posthumous appointment or promotion and commission shall issue as of the date of such approval and such person’s name shall be carried upon the records of the War or Navy Department as having served in the grade and branch of the service to which he would have been appointed or promoted by such commission from the date of such approval to the date of his death.

SEC. 4. That the Secretary of War and the Secretary of the Navy be, and they are hereby, severally authorized to issue, or cause to be issued, an appropriate warrant in the name of any person who, while in the military or naval service of the United States at any time after September 8, 1939, shall have been officially recommended for appointment or promotion to a noncommissioned grade and who shall have been unable to receive or accept such appointment or promotion by reason of his death in line of duty; and any such posthumous appointment or promotion and warrant shall issue as of the date of such official recommendation and such person’s name shall be carried upon the records of the War or Navy Department as having served in the grade and branch of the service to which he would have been appointed or promoted by such warrant from the date of such official recommendation to the date of his death.

SEC. 5. That no person shall be entitled to receive any bonus, gratuity, pay, or allowances by virtue of any provision of this Act.

Approved, July 28, 1942.
the active military service of the United States who, in the judgment of those in authority over him, satisfactorily completes the period of service required under this joint resolution, shall be entitled to a certificate to that effect upon the completion of such active duty or such period of service, which shall include a record of any special proficiency or merit attained. In addition, each such person who is assigned to such active duty or ordered into such active military service shall be given a physical examination at the beginning of such active duty or service; and upon the completion of the period of such active duty or service, each such person shall be given another physical examination and, upon the written request of the person concerned, shall be given a statement of medical record by the War Department: Provided, That such statement shall not contain any reference to mental or other conditions which in the judgment of the Secretary of War or the Secretary of the Navy would prove injurious to the physical or mental health of the person to whom it pertains.”

SEC. 2. Section 8 (a) of the Selective Training and Service Act of 1940 is hereby amended to read as follows:

“Sec. 8. (a) Any person inducted into the land or naval forces under this Act for training and service, who, in the judgment of those in authority over him, satisfactorily completes his period of training and service under section 3 (b) shall be entitled to a certificate to that effect upon the completion of such period of training and service, which shall include a record of any special proficiency or merit attained. In addition, each such person who is inducted into the land or naval forces under this Act for training and service shall be given a physical examination at the beginning of such training and service; and upon the completion of his period of training and service under section 3 (b), each such person shall be given another physical examination and, upon the written request of the person concerned, shall be given a statement of medical record by the War Department: Provided, That such statement shall not contain any reference to mental or other conditions which in the judgment of the Secretary of War or the Secretary of the Navy would prove injurious to the physical or mental health of the person to whom it pertains.”

Approved, July 28, 1942.
to that grade: Provided, That the limitation as to age contained in section 1379 of the Revised Statutes, as amended, relating to appointments of assistant paymasters in the Navy, shall not apply to chief ship's clerks and ship's clerk who must be not more than thirty-five years of age at the time of appointment as assistant paymaster: Provided further, That the preceding proviso shall not be construed as giving any preference in appointment as assistant paymaster other than the limitation of age.

Approved, July 28, 1942.

[CHAPTER 531]

AN ACT

To amend the Bankhead-Jones Farm Tenant Act to permit exchange of land with private owners.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That subsection (c), section 32, of title III of the Bankhead-Jones Farm Tenant Act (Act of July 22, 1937) is hereby amended by adding the following proviso at the end of the first sentence thereof: "Provided, however, That an exchange may be made with private owners and with subdivisions or agencies of State governments in any case where the Secretary of Agriculture finds that such exchange would not conflict with the purposes of the Act, and that the value of the property received in exchange is substantially equal to that of the property conveyed."

Approved, July 28, 1942.

[CHAPTER 532]

JOINT RESOLUTION

Providing for the filling of a vacancy in the Board of Regents of the Smithsonian Institution of the class other than Members of Congress.

Resolved by the Senate and House of Representatives of the United States of America in Congress assembled, That the vacancy in the Board of Regents of the Smithsonian Institution, of the class other than Members of Congress, caused by the expiration of the term of Roland S. Morris, February 20, 1942, be filled by the appointment of Roland S. Morris, a citizen of Pennsylvania, to succeed himself, for the statutory term of six years.

Approved, July 28, 1942.

[CHAPTER 533]

AN ACT

To amend the Act entitled "An Act to provide compensation for employees of the United States suffering injuries while in the performance of their duties, and for other purposes", as amended.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That section 42 of the Act entitled "An Act to provide compensation for employees of the United States suffering injuries while in the performance of their duties, and for other purposes", as amended, be, and it is hereby, amended by adding at the end thereof the following new paragraph: "The minimum limit on the monthly compensation for disability as established by section 6 and the minimum limit on the monthly pay on which death compensation is to be computed as established by clause (K) of section 10, shall not apply in the case of employees of the United States who are not citizens of the United States, or of
any class or classes of such noncitizen employees, who sustain injury outside of the United States: Provided, That the Commission may in its discretion establish a minimum monthly pay on which death compensation shall be computed in the case of any class or classes of such noncitizen employees. The Commission is further authorized, in its discretion, to arrange and provide for the making of initial payments of compensation and the initial furnishing of other benefits provided in this Act in the cases of employees injured outside of the United States, by any officer or agent of the United States designated by the Commission for such purpose in the locality in which the employee was employed or the injury occurred. The provisions of this paragraph shall apply also in the cases of citizens of Puerto Rico, except those citizens of the United States who by residence have acquired or shall acquire citizenship in Puerto Rico under the provisions of section 733 (a) of title 48, United States Code."

Approved, July 29, 1942.

[CHAPTER 534] AN ACT

To grant a preference right to certain oil and gas lessees.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That upon the expiration of the five-year term of any noncompetitive oil and gas lease issued pursuant to the provisions of the Act of August 21, 1935 (49 Stat. 674), amending the Act of February 25, 1920, and maintained in accordance with the applicable statutory requirements and regulations, the record title holder shall be entitled to a preference right over others to a new lease for the same land pursuant to the provisions of section 17 of the Act of February 25, 1920, as amended, and under such rules and regulations as are then in force, if he shall file an application therefor within ninety days prior to the date of the expiration of the lease. The preference right herein granted shall not apply to lands which on the date of the expiration of a lease are within the known geologic structure of a producing oil or gas field.

Sec. 2. The Secretary of the Interior is authorized to make a compromise settlement of any claim for accrued rental under a lease issued pursuant to the provisions of section 13 of such Act of February 25, 1920, as amended, in any case in which he determines that it would be financially beneficial to the United States to make such a compromise settlement or in any case in which he determines that collection of the full amount of such accrued rental from the lessee is inadvisable because of the lessee's financial resources being limited.

Approved, July 29, 1942.

[CHAPTER 536] AN ACT

To amend the Canal Zone Code.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the second paragraph of section 92 of title 2 of the Canal Zone Code, approved June 19, 1934, is hereby amended to read as follows:

"On and after July 1, 1932, no employee to whom this article applies who shall have reached the retirement age prescribed for automatic separation from the service, shall be continued in such
service, notwithstanding any provision of law or regulation to the contrary: Provided, That the President may, by Executive order, exempt from the provisions of this paragraph any person when, in his judgment, the public interest so requires: Provided further, That no person separated from the service who is receiving an annuity under the provisions of this section or section 93 of this title shall be eligible again to appointment to any appointive office, position, or employment to which this article applies, or under the United States or of the government of the District of Columbia unless the appointing authority determines that he is possessed of special qualifications, in which event payment of his annuity shall be terminated during the period of his appointment; and any such person whose annuity is terminated, shall, upon the termination of his appointment, have his subsequent annuity rights determined under the provisions of this article in effect at the time of such termination: Provided further, That this paragraph shall not apply to any person named in any Act of Congress providing for the continuance of such person in the service."

SEC. 2. That section 95 of title 2, Canal Zone Code, is hereby repealed, and in lieu thereof the following is substituted:

"SEC. 95. ANNUITY ON SEPARATION FROM SERVICE BEFORE BECOMING ELIGIBLE FOR RETIREMENT.—(a) Should any employee to whom this article applies, after having served for a total period of not less than five years and before becoming eligible for retirement become separated from the service, such employee shall be paid a deferred annuity beginning at the age of sixty-two years, computed as provided in the first paragraph of section 96 of this title: Provided, That any such person involuntarily separated from the service not by removal for cause on charges of misconduct or delinquency may elect to receive an immediate annuity beginning at the age of fifty-five or at the date of separation from the service if subsequent to that age having a value equal to the present worth of a deferred annuity beginning at the age of sixty-two years, or at age of separation if subsequent to age sixty-two, computed as provided in section 96 of this title: Provided further, That nothing in this article shall be so construed as to prohibit the refund of deductions, deposits, or redeposits made prior to the effective date of this Act with interest thereon, or of any voluntary contributions made under the provisions of section 99 of this title, as amended, with interest: And provided further, That all moneys, except voluntary contributions, so refunded an employee must be redeposited with interest before such employee may derive any annuity benefits based on the service covered by the refund.

"(b) Should an annuitant under the provisions of this section be reemployed in a position included in the provisions of this article, the annuity and any right to an immediate or deferred annuity as provided herein shall cease as of the date of such employment. If such annuitant is reemployed in any position in the service of the United States or the District of Columbia, not within the provisions of this article, annuity payments shall be discontinued during the period of such employment, and resumed in the same amount upon termination of such employment.

"(c) Interest shall be allowed on the amount credited to such separated employee's individual account in the retirement fund at 3 per centum compounded on June 30 of each year until the beginning date of annuity."

SEC. 3. That the second paragraph of section 96 of title 2, Canal Zone Code, is amended by striking out the colon after the words "in computing the annuity under paragraph (3) hereof, and divided by
Refund for service of less than 5 years.

Sec. 4. That paragraph (b) of section 101 of title 2, Canal Zone Code, is stricken out, and there is inserted in lieu thereof the following:

"(b) In the case of any employee to whom this article applies who shall be transferred to a position not within the purview of this article, or who shall become absolutely separated from the service before he shall have completed an aggregate of five years of service computed in accordance with section 97 of this title, the amount of deductions from his basic salary, pay, or compensation credited to his individual account, together with interest at 4 per centum compounded on June 30 of each year shall be returned to such employee: Provided, That when an employee becomes involuntarily separated from the service, not by removal for cause on charges of misconduct or delinquency before completing five years of creditable service the total amount of deductions from his basic salary, pay, or compensation with interest at 4 per centum compounded on June 30 of each year shall be returned to such employee: Provided further, That all deductions from basic salary, pay, or compensation so returned to an employee must, upon reinstatement, retransfer, or reappointment to a position coming within the purview of this article, be redeposited with interest at 4 per centum compounded on June 30 of each year before such employee may derive any benefits under this article, except as provided in this section, but interest shall not be required covering any period of separation from the service."
resolution entitled “Joint resolution to establish a commission for the
celebration of the two-hundredth anniversary of the birth of Thomas
Jefferson”, approved September 24, 1940 (hereinafter referred to as
“the Commission”), is authorized and directed to prepare as a con-
gressional memorial to Thomas Jefferson a new edition of the
writings of Thomas Jefferson, including additional material and
unpublished manuscripts preserved in the Library of Congress and
elsewhere, at a cost not to exceed $15,000 for the preparation of the
manuscript.

Sec. 2. (a) The Commission is authorized and directed to—

(1) arrange for memorial meetings and exercises in the year
1943 in the city of Washington and other cities and places in the
United States particularly associated with the memory of Thomas
Jefferson, and in universities, schools, and colleges throughout
the United States; to carry out and give effect to the approved
plan and program heretofore submitted to the Congress, at a
cost not to exceed $10,000;

(2) to prepare and produce for use at such memorial meet-
ings and exercises a motion picture of the main events in the
life of Thomas Jefferson at a cost not to exceed $10,000;

(b) To carry out the provisions of this section only the Commis-
sion is authorized to have printing, binding, lithographing, and other
work done at establishments other than the Government Printing
Office.

Sec. 3. The Commission is authorized to employ, without regard
to the civil-service laws, and without regard to the Classification Act
of 1923, as amended, to fix the compensation of an historian, an
executive secretary, and such assistants as may be needed for steno-
graphic, clerical, and expert service within the appropriations made
by Congress from time to time for such purposes, not to exceed the
sum of $15,000, which appropriations are hereby authorized.

Sec. 4. In carrying out the provisions of this or any other Act
relating to the celebration of the two-hundredth anniversary of the
birth of Thomas Jefferson, the Commission is authorized to procure
advice and assistance from any governmental agency, including the
services of technical and other personnel in the executive departments
and independent establishments, and to procure advice and assistance
from and to cooperate with individuals and agencies, public or pri-
ivate. The Superintendent of Documents shall make available to the
Commission the facilities of his office for the distribution of the
portraits herein authorized.

Sec. 5. The members and employees of the Commission shall be
allowed actual traveling, subsistence, and other expenses incurred in
the discharge of their duties. All expenses of the Commission shall
be paid by the disbursing officer of the Commission upon vouchers
approved by the chairman of the executive committee of the
Commission.

Sec. 6. Unexpended balances of appropriations authorized under
the provisions of this Act shall remain available until expended.

Sec. 7. The United States Commission for the Celebration of the
Two-hundredth Anniversary of the Birth of Thomas Jefferson may
hereafter be referred to as the “Thomas Jefferson Bicentennial
Commission”.

Approved, July 30, 1942.
To expedite the war effort by releasing officers and men for duty at sea and their replacement by women in the shore establishment of the Navy, and for other purposes.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the Naval Reserve Act of 1938, as amended, is further amended by adding after section 401 thereof an additional title as follows:

"TITLE V—WOMEN'S RESERVE

"Sec. 501. A Women's Reserve is hereby established which shall be a branch of the Naval Reserve and shall be administered under the same provisions in all respects (except as may be necessary to adapt said provisions to the Women's Reserve, or as specifically provided herein) as those contained in this Act or which may hereafter be enacted with respect to the Volunteer Reserve.

"Sec. 502. Members of the Women's Reserve may be commissioned or enlisted in such appropriate ranks and ratings, corresponding to those of the Regular Navy, as may be prescribed by the Secretary of the Navy: Provided, That there shall not be more than one officer in the grade of lieutenant commander; nor more than thirty-five officers in the grade of lieutenant; and that the number of officers in the grade of lieutenant (junior grade) shall not exceed 35 per centum of the total number of commissioned officers: And provided further, That military authority of officers commissioned under the provisions of this Act may be exercised over women of the Reserve only and is limited to the administration of the Women's Reserve.

"Sec. 503. The Reserve established by this title shall be composed of members who have attained the age of twenty years.

"Sec. 504. Members of the Women's Reserve shall be restricted to the performance of shore duty within the continental United States only and shall not be assigned to duty on board vessels of the Navy or in combat aircraft.

"Sec. 505. Members of the Women's Reserve shall not be used to replace civil-service personnel employed in the Naval Establishment, but shall be composed of women trained and qualified for duty in the shore establishment of the Navy to release male officers and enlisted men of the naval service for duty at sea.

"Sec. 506. The benefits provided by section 4 of the Act approved August 27, 1940 (Public, Numbered 775, Seventy-sixth Congress), and by the Act approved March 17, 1941 (Public Law Numbered 16, Seventy-seventh Congress), shall not be applicable to members of the Women's Reserve who suffer disability or death in line of duty from disease or injury while employed on active duty: Provided, That if any member of the Women's Reserve suffers disability or death from disease or injury incurred in line of duty while employed on active duty, she or her beneficiaries shall be entitled to all the benefits prescribed by law for civil employees of the United States who are physically injured or who die as a result thereof.

"Sec. 507. The Secretary of the Navy shall fix the money value of the articles of uniform and equipment which enlisted members of the Women's Reserve are required to have upon their first reporting for active duty: Provided, That he may authorize such articles of uniform and equipment, or parts thereof, to be issued in kind, or, in lieu thereof, that payment in cash of the money value fixed in accordance with the foregoing, not to exceed $200, be made to such members so ordered to active duty, for the purchase of such articles of uniform and equipment.
“Sec. 508. The authority conferred by this Act for appointments and enlistments in the Women's Reserve shall be effective during the present war and for six months thereafter, or until such earlier time as the Congress by concurrent resolution or the President by proclamation may designate.”

Approved, July 30, 1942.

CHAPTER 539

AN ACT

To provide increases of pension payable to dependents of veterans of the Regular Establishment, and for other purposes.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the surviving widow, child, or children, and/or dependent mother or father of any deceased person who died as a result of injury or disease incurred in or aggravated by active military or naval service as provided for in part II, paragraph 1, Veterans Regulation Numbered 1 (a), as amended, of persons entitled to pension under the provisions of the general pension law for death resulting from service prior to April 21, 1898, shall be entitled to receive pension at the monthly rates specified below:

Widow, age under fifty years, $30; widow, age fifty years or over, $35; widow with one child, $38 additional for such child up to ten years of age, increased to $11 from age ten (with $6 for each additional child up to ten years of age, increased to $10 from age ten) (subject to apportionment regulations); no widow but one child, $15; no widow but two children, $55 (equally divided); no widow but three children, $85 (equally divided) (with $6 for each additional child, total amount to be equally divided); dependent mother or father, $30 (or both) $20 each. As to the widow, child, or children, the total pension payable under this paragraph shall not exceed $62.

Sec. 2. As to persons now on the pension rolls or who are in receipt of or applicants for pension under laws in force prior to the date of enactment of this Act, the pension or increase of pension at the rates herein authorized shall commence on the first day of the month following the month in which this Act is enacted, and as to persons not now on the rolls or not in receipt of pension or who do not have an application pending, pension at the rates herein provided shall commence the day following the date of death of the veteran if claim is filed within one year following the date of death; otherwise the date of filing application in the Veterans' Administration: Provided, That notwithstanding the provisions of any other Act, all pensions which may be granted under the general pension law either in consequence of claims pending on the date of enactment of this Act or claims filed thereafter in consequence of death occurring from a cause which originated in the service since the 4th day of March 1861 shall be effective as of the day following the date of death of the veteran if claim is filed within one year after the death of such veteran, or otherwise from the date of receipt of the application: Provided further, That the rates of pension herein authorized shall not be awarded for any period prior to the first day of the month following the month of enactment of this Act.

Sec. 3. The provisions of this Act shall not be construed so as to terminate or reduce any pension heretofore granted, or to deny the increased rates as provided in this Act to those whose names are on the pension roll under the general law at the effective date of this Act, or deny any right, privilege, or benefit conferred by any pension law now in effect, except as to the effective date of commencement as provided in section 2 of this Act.
SEC. 4. That notwithstanding any provision of law or veterans regulation, awards of death pension granted under part II of Veterans Regulation Numbered 1 (a), as amended or under Public Law 359, Seventy-seventh Congress, approved December 19, 1941, shall be effective as of the date following the date of death of the veteran, if claim is filed within one year following the date of death.

Approved, July 30, 1942.

[CHAPTER 540] AN ACT

To extend the time limit for cooperation between the Bureau of Reclamation and the Farm Security Administration in the development of farm units on public lands under Federal Reclamation projects.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the Act of August 7, 1939 (Public, Numbered 307, Seventy-sixth Congress, first session), as amended by the Act of June 17, 1940 (Public, Numbered 636, Seventy-sixth Congress, third session), and as amended by the Act of May 28, 1941 (Public, Numbered 77, Seventy-seventh Congress, first session), is hereby further amended by striking out “during the fiscal year 1942”, and by inserting in lieu thereof “during the fiscal year 1943”.

Approved, August 1, 1942.

[CHAPTER 541] AN ACT

For the relief of the Bridgeport irrigation district.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the contract of June 14, 1915, between the United States and the Bridgeport irrigation district, North Platte reclamation project, and the indebtedness of the district thereunder for operation and maintenance charges delinquent under said contract for the years 1926 to 1942, both inclusive, be, and the same are hereby, canceled and released, and that the judgment entered on July 30, 1929, in the United States District Court for the District of Nebraska against the district and in favor of the United States be, and the same is hereby, released and discharged: Provided, That the $23,286 heretofore paid under the contract of June 14, 1915, shall be retained by the United States for the benefits heretofore received by the district under said contract: And provided further, That the water right of the district under its Nebraska appropriation, upon the approval of this Act, shall be in the same legal status under the laws of Nebraska as if said contract of June 14, 1915, had never been executed.

Approved, August 1, 1942.

[CHAPTER 542] AN ACT

To amend article of war 50½.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the third and fifth paragraphs of article of war 50½ (41 Stat. 797-799), as amended by the Act approved August 20, 1937 (50 Stat. 724), be further amended by adding a further proviso at the end of each of said paragraphs as follows: “Provided further, That whenever a branch of the office of the Judge Advocate General is established, under the provisions of the last paragraph of this article, with a distant com-
mand, such functions may be performed by the commanding general of such distant command in all cases in which the board of review in such branch office is empowered to act and in which the commanding general of such distant command is not the appointing or confirming authority."

Approved, August 1, 1942.

[CHAPTER 543]

AN ACT

To amend section 13 of the Classification Act of 1923, as amended.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That section 13 of the Classification Act of 1923, as amended, is hereby further amended to change the salary rates and definitions of certain grades therein, and the title and definition of the custodial service to read as follows:

"SUBPROFESSIONAL SERVICE"

"Grade 1: The annual rates of compensation for positions in this grade shall be $1,200, $1,260, $1,320, $1,380, $1,440, $1,500, and $1,560.

"Grade 2: The annual rates of compensation for positions in this grade shall be $1,320, $1,380, $1,440, $1,500, $1,560, $1,620, and $1,680.

"CRAFTS, PROTECTIVE, AND CUSTODIAL SERVICE"

"The crafts, protective, and custodial service shall include all classes of positions the duties of which are to supervise or perform the work of an apprentice, helper, or journeyman in a recognized trade or craft, or other skilled mechanical craft, or the work of an unskilled or skilled laborer, or police or fire protection work, or domestic or other manual or mechanical work involved in the protection, operation, or maintenance of public buildings, premises, and equipment; the transportation of public officers, employees, and property; the transmission of official papers; the guarding of persons in the custody of the Government, and caring for their domestic needs and those of persons in the employ or care of the Government.

"Grade 1 in this service, which may be referred to as the junior messenger grade, shall include all classes of positions, the duties of which are to run errands, to check parcels, or to perform other light manual or mechanical tasks with little or no responsibility.

"The annual rates of compensation for positions in this grade shall be $720, $780, $840, $900, and $960.

"Grade 2 in this service, which may be referred to as the office-laborer grade, shall include all classes of positions the duties of which are to handle desks, mail sacks, and other heavy objects, and to perform similar work ordinarily required of unskilled laborers; to operate elevators; to clean office rooms; or to perform other work of similar character.

"The annual rates of compensation for positions in this grade shall be $1,200, $1,260, $1,320, $1,380, $1,440, and $1,500: Provided, That charwomen working part time be paid at the rate of 65 cents an hour, and head charwomen at the rate of 70 cents an hour.

"Grade 3 in this service, which may be referred to as the minor crafts, protective, and custodial grade, shall include all classes of positions the duties of which are to perform, under immediate supervision, custodial, or manual office work with some degree of responsibility, such as operating paper-cutting, canceling, envelope-opening, or envelope-sealing machines; firing and keeping up steam in boilers used for heating purposes in office buildings, cleaning boilers, and..."
oilng machinery and related apparatus; operating passenger or freight automobiles; packing goods for shipment; supervising a large group of charwomen; running errands and doing light manual or mechanical tasks with some responsibility; carrying important documents from one office to another; or attending the door and private office of a department head or other public officer.

“The annual rates of compensation for positions in this grade shall be $1,320, $1,380, $1,440, $1,500, $1,560, and $1,620.

“Grade 4 in this service, which may be referred to as the under crafts, protective, and custodial grade, shall include all classes of positions the duties of which are to perform, under general supervision, custodial work of a responsible character, such as guarding office or storage buildings; supervising a small force of unskilled laborers; firing and keeping up steam in heating apparatus and operating the boilers and other equipment used for heating purposes; or performing general, semimechanical, new, or repair work requiring some skill with hand tools.

“The annual rates of compensation for positions in this grade shall be $1,680, $1,740, $1,800, $1,860, $1,920, $1,980, and $2,040.

“Grade 5 in this service, which may be referred to as the junior crafts, protective, and custodial grade, shall include all classes of positions the duties of which are to directly supervise a small detachment of watchmen or building guards; to supervise the operation and maintenance of a small heating plant and its auxiliary equipment; or to perform other work of similar character.

“The annual rates of compensation for positions in this grade shall be $1,860, $1,920, $1,980, $2,040, $2,100, $2,160, and $2,220.

“Grade 6 in this service, which may be referred to as the assistant crafts, protective, and custodial grade, shall include all classes of positions the duties of which are to have general supervision over a small force of watchmen or building guards, or to have direction of a considerable detachment of such employees; to supervise a large force of unskilled laborers; to repair office appliances; or to perform other work of similar character.

“The annual rates of compensation for positions in this grade shall be $2,040, $2,100, $2,160, $2,220, $2,300, $2,400, and $2,500.

“Grade 7 in this service, which may be referred to as the main crafts, protective, and custodial grade, shall include all classes of positions the duties of which are to supervise the work of skilled mechanics; to supervise the operation and maintenance of a large heating, lighting, and power plant and all auxiliary mechanical and electrical devices and equipment; to assist in the supervision of large forces of watchmen and building guards, or to have general supervision over smaller forces; or to perform other work of similar character.

“The annual rates of compensation for positions in this grade shall be $2,200, $2,300, $2,400, $2,500, $2,600, $2,700, and $2,800.  

“Grade 8 in this service, which may be referred to as the senior crafts, protective, and custodial grade, shall include all classes of positions the duties of which are to direct supervisory and office assistants, mechanics, watchmen, elevator conductors, laborers, janitors, messengers, and other employees engaged in the custody, maintenance, and protection of a small building; or to assist in the direction of such employees when engaged in similar duties in a large building; to have general supervision over large forces of watchmen and building guards; or to perform other work of equal difficulty and responsibility.

“The annual rates of compensation for positions in this grade shall be $2,200, $2,300, $2,400, $2,500, $2,600, $2,700, and $2,800.  

Grade 4. Under crafts, protective, and custodial grade.

Grade 5. Junior crafts, protective, and custodial grade.

Grade 6. Assistant crafts, protective, and custodial grade.

Grade 7. Main crafts, protective, and custodial grade.

Grade 8. Senior crafts, protective, and custodial grade.
SEC. 2. (a) Until such time as the provisions of title II of the Act of November 26, 1940 (Public, Numbered 880, Seventy-sixth Congress), become effective, the heads of the several executive departments and independent establishments having field positions in the grades affected by this Act, the compensation of which is required to be fixed in accordance with section 13 of the Classification Act of 1923, as amended, are authorized and directed to adjust such compensation to conform to the rates established for such grades under this Act.

(b) Section 3 (d) (viii) of the Act of November 26, 1940 (Public, Numbered 880, Seventy-sixth Congress), as amended by the Act of August 1, 1941 (Public, Numbered 200, Seventy-seventh Congress), is hereby further amended by deleting therefrom the words "and laborers".

(c) Upon the passage of this Act, the Secretary of the Treasury shall allocate to the services and grades of the compensation schedules of the Classification Act of 1923, as amended, the positions of laborers heretofore covered by the Act of May 29, 1928 (45 Stat. 955), as amended, in the same manner as other positions in the field service of the Treasury Department are allocated under section 2 of the Act of July 3, 1930 (46 Stat. 1005).

(d) Nothing contained in subsections (b) or (c) of this section shall be construed to decrease the existing compensation of any employee, but when his position shall become vacant it shall be filled in accordance with the regular compensation schedule applicable to such position.

SEC. 3. In adjusting initially the rates of pay of employees affected by the provisions of this Act, the rules prescribed by section 6 of the Classification Act of 1923, as amended, shall govern: Provided, That existing allocations of positions previously made by the Civil Service Commission in the custodial service shall be used for initial pay-adjustment purposes under this Act and shall remain in effect until changed by the Civil Service Commission under provisions of this Act: Provided further, That in the case of positions subject to the allocation jurisdiction of the Civil Service Commission, and allocable to new grades six, seven, eight, nine, and ten of the professional and scientific service or new grades thirteen, fourteen, fifteen, sixteen, and seventeen of the clerical, administrative, and fiscal service, no such position shall be allocated to any of such new grades nor any incumbent paid any increased rate under this Act, unless and until the position concerned has been finally allocated to such grade by the Civil Service Commission in accordance with the provisions of this Act: And provided further, That nothing contained in this Act shall operate to decrease the pay of any present employee.

SEC. 4. There are hereby authorized to be appropriated such sums as may be necessary to carry the provisions of this Act into effect.

Approved, August 1, 1942.
Public Laws—Ch. 544-546—Aug. 1, 4, 1942 [56 Stat.]

1942 (Public Law 416, Seventy-seventh Congress), is amended to read as follows:

“That, by reason of emergency conditions in transportation on the Great Lakes, notwithstanding the provisions of section 27 of the Act of Congress approved June 5, 1920 (41 Stat. 999), as amended by Act of Congress approved April 11, 1935 (49 Stat. 164), and by Act of Congress approved July 2, 1935 (49 Stat. 442), or the provisions of any other Act of Congress or regulation, vessels of Canadian registry shall be permitted to transport iron ore between United States ports on the Great Lakes during the continuance of the present war and for six months after the termination of the war, or until such earlier time as the Congress by concurrent resolution or the President by proclamation may designate.”

Approved, August 1, 1942.

[CHAPTER 545] AN ACT

Granting the consent of Congress to the States of Colorado, Kansas, and Nebraska to negotiate and enter into a compact for the division of the waters of the Republican River.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled,

That consent of Congress is hereby given to the States of Colorado, Kansas, and Nebraska to negotiate and enter into a compact not later than June 1, 1945, providing for an equitable division and apportionment among the said States of the waters of the Republican River and all of its tributaries above its junction with the Smoky Hill River in Kansas, upon condition that one suitable person, who shall be appointed by the President of the United States, shall participate in said negotiations as the representative of the United States and shall make report to Congress of the proceedings and of any compact entered into: Provided, That any such compact shall not be binding or obligatory upon any of the parties thereto unless and until the same shall have been ratified by the legislature of each of said States and approved by the Congress of the United States.

Sec. 2. There is hereby authorized to be appropriated a sufficient sum to pay the salary and expenses of the representative of the United States appointed hereunder: Provided, That such representative, if otherwise employed by the United States, while so employed shall not receive additional salary in the appointment hereunder.

Approved, August 4, 1942.

[CHAPTER 546] AN ACT

To amend the Act entitled “An Act to provide additional pay for personnel of the United States Navy assigned to duty on submarines and to diving duty”, so as to increase the additional pay of officers and enlisted men of the United States Navy assigned to duty on submarines, and for other purposes.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the Act entitled “An Act to provide additional pay for personnel of the United States Navy assigned to duty on submarines and to diving duty”, approved April 9, 1928 (45 Stat. 412), as amended by the Act approved January 16, 1936 (49 Stat. 1091; 34 U. S. C. 886), and the Act approved June 27, 1942 (Public Law 628, Seventy-seventh Congress, second session), be, and the same is hereby, further amended, to read as follows:

“All officers and enlisted men of the Navy on duty on board a submarine of the Navy, including submarines under construction for the
Navy from the time builders' trials commence shall, while so serving, receive 50 per centum additional of the pay for their rank or rating and service as now or hereafter provided by law; all officers of the Navy on duty at submarine escape training tanks, the Navy Deep Sea Diving School, or the Naval Experimental Diving Unit shall, while so serving, receive 25 per centum additional of the pay for their rank and service as now or hereafter provided by law; and an enlisted man of the Navy assigned to the duty of diving shall receive additional pay, under such regulations as may be prescribed by the Secretary of the Navy, at the rate of not less than $5 per month and not exceeding $30 per month, in addition to the pay and allowances of his rating and service: Provided, That officers and enlisted men employed as divers in actual salvage or repair operations in depths of over ninety feet, or in depths of less than ninety feet when the officer in charge of the salvage or repair operation shall find in accordance with instructions prescribed by the Secretary of the Navy that extraordinary hazardous conditions exist, shall, in addition to the foregoing, receive the sum of $5 per hour for each hour or fraction thereof so employed.

Approved, August 4, 1942.
Benefits.

Appointment as naval aviators.
Commission.

Proviso.

Commencement of commissioned service.

Promotions.
Post, p. 739.

Active duty in time of peace.
Post, p. 739.

Uniform allowance.
Proviso.

Payment on release from active duty.
Post, p. 739.

Proviso.
Accruals.

Suspension during war or national emergency.

13 of this Act. Upon discharge, release from active duty, or other termination of aviation cadet status, such insurance may be continued at the option and at the expense of the individual concerned. When aviation cadets are commissioned pursuant to this Act such Government life insurance shall be continued but the premiums thereon shall be deducted from the pay of the officers so insured and paid as the Secretary of the Navy may direct to the Administrator of Veterans' Affairs. When such commissioned officers are released from active duty or discharged, the insurance may be continued at the option and at the expense of the individual concerned.

Sec. 6. Aviation cadets or their beneficiaries shall be entitled to the same allowances, pensions, gratuities, or other benefits as are now or may hereafter be provided by law or regulation for enlisted men of the fourth pay grade.

Sec. 7. Aviation cadets who fulfill the requirements of law for designation or appointment as naval aviators may be commissioned ensigns in the Naval Reserve or second lieutenants in the Marine Corps Reserve: Provided, That only those aviation cadets so commissioned and so designated or appointed shall be deemed to have been commissioned pursuant to this Act.

Sec. 8. All members of a class of aviation cadets completing training at approximately the same time shall be deemed, for all purposes of this Act, to have commenced their commissioned service on the same date. The decision of the Secretary of the Navy in this regard shall be conclusive for all purposes.

Sec. 9. Ensigns or second lieutenants commissioned pursuant to this Act or to the Naval Aviation Reserve Act of 1939 (53 Stat. 819), may after three years of active duty as such, and if found qualified after such examinations as the Secretary of the Navy may prescribe, be commissioned lieutenants, junior grade, in the Naval Reserve or first lieutenants in the Marine Corps Reserve, respectively.

Sec. 10. In time of peace officers commissioned pursuant to this Act or to the Naval Aviation Reserve Act of 1939 (53 Stat. 819) may be employed on active duty only during the seven-year period next following the date of such commissioning, except that such officers may be ordered to active duty thereafter for the purpose of instructing and training members of the Naval Reserve and Marine Corps Reserve.

Sec. 11. When first commissioned pursuant to this Act officers shall be paid a uniform allowance of $150: Provided, That any officer who has heretofore received the cash uniform gratuity of $150 provided in section 302 of the Naval Reserve Act of 1938 (52 Stat. 1180) shall not be entitled to this uniform allowance.

Sec. 12. When officers commissioned pursuant to this Act or to the Naval Aviation Reserve Act of 1939 (53 Stat. 819) are released from active duty that has been continuous for one or more years, they, or in the event of the death of such officers after continuous active duty for one or more years, the beneficiaries specially designated in the manner prescribed by the Secretary of the Navy, shall be paid a lump sum of $500 for each complete year of continuous commissioned active service, and in the event of their death not the result of their own misconduct, or if released from active duty otherwise than upon their own request or as a result of disciplinary action, this lump sum payment shall be prorated for fractional parts of each year of such service: Provided, That the lump sum payments authorized herein shall accrue for not more than seven years and shall be in addition to any pay, allowance, compensation, or benefits which they may otherwise be entitled to receive: Provided further, That the provisions of this section, except those of the first proviso hereof,
may be suspended during war or national emergency when the
President shall so direct, as to all officers who were formerly enlisted
in the grade of aviation cadet or transferred to that enlisted grade
more than thirty days after the date of approval of this Act.

SEC. 13. The pay and allowances of aviation cadets of the Naval
Reserve and Marine Corps Reserve and the premiums on their life
insurance shall be paid from the current appropriations “Naval
Reserve” and “Pay, Marine Corps”, respectively. The pay and allow-
ances of officers commissioned pursuant to this Act or to the Naval
Aviation Reserve Act of 1939 (53 Stat. 819), while serving on con-
tinuous active duty next following the date of such commissioning,
shall be paid from appropriations “Pay, subsistence, and transpor-
tation of naval personnel” and “Pay, Marine Corps”, except for those
officers ordered to active duty pursuant to authority contained in the
exception in section 10 of this Act, the pay and allowances of which
shall be paid from appropriations for “Naval Reserve” and
“Pay, Marine Corps”.

SEC. 14. No back pay or allowances shall be deemed to have accrued
under the provisions of this Act prior to its enactment: Provided,
That aviation cadets previously appointed by the Secretary of the
Navy, as distinguished from aviation cadets enlisted under the pro-
visions of this Act, shall continue to serve under such appointments
until commissioned or discharged from the naval service, and the
active service of such aviation cadets shall be considered as com-
mision service for the purpose of computing increases in pay of
commissioned officers on account of length of service.

SEC. 15. (a) The Act of April 15, 1935 (49 Stat. 156), as amended,
is hereby repealed.

(b) The Naval Aviation Reserve Act of 1939 (53 Stat. 819), as
amended, is hereby repealed.

(c) Section 6 of the Naval Aviation Personnel Act of 1940 (54
Stat. 865), is hereby repealed.

(d) The Act approved June 24, 1941 (Public Law 128, Seventy-
seventh Congress, first session), is hereby repealed.

(e) Section 5 of the Naval Reserve Act of 1938 (52 Stat. 1176), as
amended by section 12 (d) of the Naval Aviation Reserve Act of
1939 (53 Stat. 821), and by section 2 of an Act approved June 24,
1941 (Public Law 128, Seventy-seventh Congress, first session), is
hereby amended by deleting therefrom the first proviso thereof, so
that such section as hereby amended, shall read:

“Sec. 5. Any member of the Naval Reserve, including those on
the honorary retired list created by section 309, title III, of this
Act, or who may have been retired, may be ordered to active duty by
the Secretary of the Navy in time of war or when in the opinion of
the President a national emergency exists and may be required to
perform active duty throughout the war or until the national emer-
gen cy ceases to exist; but in time of peace, except as otherwise pro-
vided in this Act, he shall be ordered to or continued on active duty
with his own consent only: Provided, That the Secretary of the Navy
may release any member from active duty either in time of war or in
time of peace.”

(f) Section 7 of the Naval Reserve Act of 1938 (52 Stat. 1177)
is hereby amended by deleting therefrom the first proviso thereof and
by changing the words “Provided further” immediately follow-
ing such first proviso to read “Provided,”.

(g) The second sentence of section 303 of the Naval Reserve Act
of 1938 (52 Stat. 1182) is hereby amended by deleting therefrom the
words “aviation and” so that said sentence as amended shall read:
“Warrant officers, merchant marine cadets, and midshipmen shall be
appointed to serve during the pleasure of the Secretary of the Navy.

(h) The Act approved November 5, 1941 (Public Law 289, Seventy-seventh Congress), is hereby amended as follows:

Add new section 8 to read as follows:

“Sec. 8. Qualified civilian aviators enlisted in or transferred to pilot ratings in the Naval Reserve or Marine Corps Reserve for brief refresher courses leading to designation as aviation pilot and designated as student aviation pilots shall not be considered as having been so designated pursuant to this Act: Provided, That the determination of the Secretary of the Navy in this regard shall be conclusive for all purposes.”

Add new section 9 to read as follows:

“Sec. 9. This Act may be cited as the ‘Naval Reserve Aviation Pilot Act of 1941’.”

Approved, August 4, 1942.

[CHAPTER 548] AN ACT

To amend the Act entitled “An Act to authorize black-outs in the District of Columbia, and for other purposes”, approved December 26, 1941, and for other purposes.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the first paragraph of section 9 of the Act entitled “An Act to authorize black-outs in the District of Columbia, and for other purposes”, approved December 26, 1941, be amended to read as follows:

“Sec. 9. During the existence of a state of war between the United States and any foreign country or nation, the Commissioners of the District of Columbia are authorized and empowered, without regard to the provisions of any other law, to take such measures as they may deem necessary for the adequate protection of persons and property in the District of Columbia and to make such orders, rules, and regulations as they may deem necessary to carry out the foregoing authority. The power hereby granted shall include but not be limited to the following:

(a) To establish, in the government of the District of Columbia, units and organizations for civilian defense, and to utilize any or all existing voluntary units or organizations together with their personnel or any part or parts thereof; to vest members thereof with authority to carry out such functions as may be necessary to effectuate the purposes of this Act including such powers and duties of the standing police force of the District of Columbia as the Commissioners may designate; and to make such orders and regulations as they may deem necessary to govern the establishment, maintenance, and operation of such units and organizations and the discipline of the members thereof.

(b) To use, for the purposes of this Act, such regular employees of the government of the District of Columbia as they deem necessary.

(c) To temporarily requisition, enter upon, take possession of, and use private property of every kind and nature and any rights therein as may in their opinion be necessary for the location, installation, maintenance, and operation of facilities and devices suitable for defense purposes, and to ascertain and pay just compensation for such use of private property, and if the amount of compensation so determined be not satisfactory to the person entitled to receive the same such property may nevertheless be used immediately and such person shall be paid 50 per centum of the amount so determined and
shall be entitled to sue the District of Columbia to recover such further sum as, added to said 50 per centum, will make up such amount as will be just compensation for such use.

"(d) To accept from the United States and from any officer or agency thereof all facilities, supplies, and funds that may from time to time be offered to the District of Columbia, and to agree to such terms, conditions, rules, and regulations as may be imposed in connection with such offer.

"(e) To borrow money from the Treasury of the United States, not exceeding $2,000,000, and to expend the same for defense purposes. In addition thereto, in the event of an emergency, to obligate the District of Columbia for the payment of any and all supplies, equipment, materials, food, and whatever else may be necessary for the purpose of preventing and alleviating suffering to persons and preventing the spread of disease in said District.

"(f) Within the limits of money borrowed as herein provided, and of money appropriated, to store, maintain, operate, use, purchase and rent equipment, materials, and supplies of all kinds and to employ such personnel as the Commissioners may deem necessary.

"(g) From the money herein authorized to be borrowed, to expend in the discretion of the Commissioners for hospital and other medical expenses for the treatment of members of civilian defense units and organizations injured in line of duty not to exceed $100,000.

"(h) To accept the use of private property, and during such periods of time that any privately owned motor vehicle is used by the District of Columbia under the authority of this section the operator thereof shall not be deemed or held to be the agent of the owner of such vehicle within the meaning of the Act entitled 'An Act to promote safety on the public highways of the District of Columbia by providing for the financial responsibility of owners and operators of motor vehicles for damages caused by motor vehicles on the public highways in the District of Columbia; to prescribe penalties for the violation of the provisions of this Act, and for other purposes', approved May 3, 1935.'

Sec. 2. That the Act entitled "An Act to authorize black-outs in the District of Columbia, and for other purposes", approved December 26, 1941, be further amended by adding thereto the following new sections:

"Sec. 11. Neither the District of Columbia nor any officer, agent, or employee of said District shall be liable to any person who has heretofore or who may hereafter volunteer for service with said District or with any agency for civilian defense in the District of Columbia or elsewhere for any damage sustained by such person in the course of or arising out of any such volunteer service.

"Sec. 12. Neither the District of Columbia nor any officer, agent, employee, or regularly appointed volunteer worker in the service of said District, nor any individual, receiver, firm, partnership, corporation, association, or trustee, or any of the agents thereof, in good faith and without willful or gross negligence carrying out, complying with, enforcing or attempting to carry out, comply with, or enforce this Act or any order, rule, or regulation issued or promulgated pursuant to this Act, shall be liable for any damage sustained to any persons or property as the result of such activity.

"Sec. 13. The power and duties conferred upon the Commissioners of the District of Columbia by this or any other Act shall not affect, impair, limit, or interfere with the powers of the military or naval authorities with respect to the control and disposition of military or naval personnel or of civilians, or with respect to any other military or naval activity or duty."
Loans from Treasury of U. S.  

Sec. 3. The Secretary of the Treasury is hereby authorized to loan to the Commissioners of the District of Columbia such sum or sums as are authorized by the first paragraph of said section 9, as amended, and in addition to amounts heretofore appropriated there is hereby appropriated for this purpose the further sum of $1,000,000, out of any money in the Treasury of the United States not otherwise appropriated.

Repayment.  

Sec. 4. The Secretary of the Treasury shall be repaid moneys loaned under authority of section 9 of the Act of December 26, 1941, as amended by this Act, in annual installments over a period of not to exceed ten years, with interest thereon beginning July 1, 1943, for the period of amortization: Provided, That such interest shall be at such rate as would, in the opinion of the Secretary of the Treasury, be the lowest interest rate available to the District of Columbia on the date of the approval of this Act were said District authorized by law to issue and sell obligations to the public, at the par value thereof, in a sum equal to the repayable amounts of such advances, maturing serially over a period of ten years in approximately equal annual installments, including both principal and interest, and secured by a first pledge of and lien upon all the general-fund revenues of said District: Provided further, That such sums as may be necessary for the reimbursement herein required of the District of Columbia, and for the payment of interest, shall be included in the annual estimates of the Commissioners, the first reimbursement to be made on July 1, 1944.

Approved, August 6, 1942.

[CHAPTER 549]  

AN ACT

To authorize the Secretary of the Navy to proceed with the construction of certain public works, and for other purposes.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the Secretary of the Navy is hereby authorized to establish or develop the following naval shore activities by the construction of such temporary or permanent public works as he may consider necessary, including buildings, facilities, accessories, and services, with which shall be included the authority to acquire the necessary land, with approximate costs as indicated: Fleet facilities, $60,000,000; aviation facilities, $399,494,000; storage facilities, $24,000,000; liquid-fuel storage, $20,000,000; Marine Corps training facilities, $11,000,000; ordnance-storage facilities, $52,000,000; personnel training and housing facilities, $26,140,000; shore radio facilities, $15,000,000; naval research laboratory, $2,000,000; passive defense facilities, $25,000,000; miscellaneous structures and advance bases, $315,000,000: Provided, That the approximate cost indicated for each of the classes of projects enumerated above may, in the discretion of the Secretary of the Navy, be varied upward or downward but the total cost shall not exceed $974,634,000: Provided further, That the Secretary of the Navy is hereby authorized to enter into contracts for such of the public works hereby authorized as he may deem necessary and without regard to the provisions of section 3709, Revised Statutes.

Sec. 2. There is hereby authorized to be appropriated, out of any money in the Treasury not otherwise appropriated, such sums as may be necessary to carry out the purposes of this Act.

Approved, August 6, 1942.
[CHAPTER 550]

JOINT RESOLUTION

To authorize the War Shipping Administration to sell or charter two merchant vessels to the Government of Ireland.

Resolved by the Senate and House of Representatives of the United States of America in Congress assembled, That, notwithstanding any other provision of law, the War Shipping Administration is authorized, with the approval of the President, to sell or charter the merchant vessels West Neris and West Hematite to the Government of Ireland, upon such terms and conditions as the War Shipping Administration may deem necessary or desirable for the protection of the public interest.

Approved, August 6, 1942.

[CHAPTER 551]

AN ACT

To amend the Act approved February 4, 1919 (40 Stat. 1056), entitled "An Act to provide for the award of medals of honor, distinguished-service medals, and Navy crosses, and for other purposes", so as to change the conditions for the award of medals, and for other purposes.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the Act approved February 4, 1919 (40 Stat. 1056), entitled “An Act to provide for the award of medals of honor, distinguished-service medals, and Navy crosses, and for other purposes”, is hereby amended to read as follows:

“That the President of the United States be, and he is hereby, authorized to present, in the name of Congress, a medal of honor to any person who, while in the naval service of the United States, shall, in action involving actual conflict with the enemy, or in the line of his profession, distinguish himself conspicuously by gallantry and intrepidity at the risk of his life above and beyond the call of duty and without detriment to the mission of his command or to the command to which attached: Provided, That the design of this medal shall be the same as that adopted pursuant to the Act approved December 21, 1861 (12 Stat. 330).

"Sec. 2. That the President be, and he hereby is, further authorized to present, but not in the name of Congress, a Navy cross of appropriate design and ribbon, together with a rosette or other device to be worn in lieu thereof, to any person who, while serving in any capacity with the naval service of the United States, distinguishes himself by extraordinary heroism in connection with military operations against an armed enemy.

"Sec. 3. That the President be, and he hereby is, further authorized to present, but not in the name of Congress, a distinguished-service medal of appropriate design and a ribbon, together with a rosette or other device to be worn in lieu thereof, to any person who, while serving in any capacity with the Navy of the United States, since the sixth day of April 1917 has distinguished, or who hereafter shall distinguish, himself by exceptionally meritorious service to the Government in a duty of great responsibility.

"Sec. 4. That the President be, and he hereby is, further authorized to present, but not in the name of Congress, a silver star medal of appropriate design and a ribbon, together with a rosette or other device to be worn in lieu thereof, to any person who, while serving in any capacity with the Navy of the United States, since December 6, 1941, has distinguished himself or who hereafter shall distinguish..."
himself conspicuously by gallantry and intrepidity in action, such gallantry and service not being sufficient to justify the award of a medal of honor or a Navy cross.

"Sec. 5. That the President be, and he hereby is, further authorized to present, but not in the name of Congress, a medal to be known as the Navy and Marine Corps Medal, of appropriate design with accompanying ribbon, together with a rosette or other device to be worn in lieu thereof, to any person who while serving in any capacity with the United States Navy or Marine Corps, including the Naval Reserve or Marine Corps Reserve, shall have, since December 6, 1941, distinguished himself or herself by heroism not involving actual conflict with an enemy, or to any person to whom the Secretary of the Navy has heretofore awarded a letter of commendation for heroism, regardless of the date of such act of heroism, who makes application for such medal. No additional pay shall be payable under section 6 for service rendered prior to the date of the enactment of this section by virtue of the award of a Navy and Marine Corps medal based upon any act of heroism performed prior to December 7, 1941.

"Sec. 6. That each enlisted or enrolled person of the naval service to whom is awarded a medal of honor, Navy cross, distinguished-service medal, silver star medal, or a Navy and Marine Corps Medal shall, for each such award, be entitled to additional pay at the rate of $2 per month from the date of the distinguished act or service on which the award is based, and each bar, or other suitable emblem or insignia, in lieu of a medal of honor, Navy cross, distinguished-service medal, silver star medal, or a Navy and Marine Corps Medal, as hereby provided for, shall entitle him to further additional pay at the rate of $2 per month from the date of the distinguished act or service for which the bar is awarded, and such additional pay shall continue throughout his active service, whether such service shall or shall not be continuous.

"Sec. 7. That no more than one medal of honor, or one Navy cross, or one distinguished-service medal, or one silver star medal or one Navy and Marine Corps Medal shall be issued to any one person; but for each succeeding deed or service sufficient to justify the awarding of a medal of honor, or Navy cross, or a distinguished-service medal, silver star medal, or a Navy and Marine Corps Medal, respectively, the President may award a suitable bar, or other suitable emblem or insignia, to be worn with the decoration and a corresponding rosette or other device.

"Sec. 8. That the Secretary of the Navy is hereby authorized to expend from the appropriation 'Pay, subsistence, and transportation of naval personnel' of the Navy Department so much as may be necessary to defray the cost of the medals of honor, Navy crosses, distinguished-service medals, silver star medals, and Navy and Marine Corps Medals, and bars, emblems, or insignia herein provided for, and so much as may be necessary to replace any medals, crosses, bars, emblems, or insignia as are herein or may hereafter have been provided for: Provided, That such replacement shall be made only in those cases where the medal of honor, Navy cross, distinguished-service medal, silver star medal, or a Navy and Marine Corps Medal, or bar, emblem, or insignia presented under the provisions of this or any other Act shall have been lost, destroyed, or rendered unfit for use without fault or neglect on the part of the person to whom it was awarded and shall be made without charge therefor.

"Sec. 9. That, except as otherwise prescribed herein, no medal of honor, Navy cross, distinguished-service medal, silver star medal, Navy and Marine Corps Medal, or bar or other suitable emblem or
insignia in lieu of either of said medals or of said cross, shall be issued
to any person after more than five years from the date of the act or
service justifying the awarding thereof, nor unless a specific state-
ment or report distinctly setting forth the act or distinguished service
and suggesting or recommending official recognition thereof shall have
been made by his superior through official channels at the time of
act or service or within three years thereafter.

"Sec. 10. That in case an individual who shall distinguish himself
dies before the making of the award to which he may be entitled,
the award may nevertheless be made and the medal or cross or bar
or other emblem or insignia presented within five years from the
date of the act or service justifying the award thereof to such repre-
sentative of deceased as the President may designate; Provided,
That no medal or cross or bar or other emblem or insignia shall be
awarded or presented to any individual, or to the representative of
any individual, whose entire service subsequent to the time he dis-
tinguished himself shall not have been honorable: Provided further,
That in cases of persons now in the naval service for whom the
award of the medal of honor, distinguished-service medal, or Navy
cross, has been recommended in full compliance with then existing
regulations, but on account of services which, though insufficient fully
to justify the award of the medal of honor, the distinguished-service
medal, or the Navy cross, appears to have been such as to justify the
award of the silver star medal, or the Navy and Marine Corps Medal
hereinbefore provided, such cases may be considered and acted upon
under the provisions of this Act authorizing the award of the silver
star medal or the Navy and Marine Corps Medal, notwithstanding
that said services may have been rendered more than five years before
said cases shall have been considered as authorized by this proviso,
but all consideration or any action upon any of said cases shall be
based exclusively upon official records now on file in the Navy
Department.

"Sec. 11. That the President be, and he hereby is, authorized to
delegate, under such conditions, regulations, and limitations as he
shall prescribe, to flag officers who are commanders in chief or com-
manding on important independent duty the power conferred upon
him by this Act to award the Navy cross, the distinguished-service
medal, silver star medal, and the Navy and Marine Corps Medal;
and he is further authorized to make from time to time and all
rules, regulations, and orders which he shall deem necessary to carry
into effect the provisions of this Act and to execute full purpose and
intention thereof."

Sec. 2. That section 1407 of the Revised Statutes (Act of May
17, 1864, ch. 80, sec. 3, 13 Stat. 79, 80); the Act of May 4, 1898,
numbered 30 (30 Stat. 741), and the Act of March 3, 1901, chapter
550 (31 Stat. 1099), are hereby repealed.

Sec. 3. The Act of March 3, 1915 (38 Stat. 931), is hereby amended
by striking therefrom the following:

"The President of the United States is hereby empowered to pre-
pare a suitable medal of honor to be awarded to any officer of the
Navy, Marine Corps, or Coast Guard who shall have distinguished
himself in battle or displayed extraordinary heroism in the line of
his profession."

Approved, August 7, 1942.
[CHAPTER 552]  
AN ACT

To amend section 219 of the Interstate Commerce Act, as amended, by inserting "of part I" after "(12)", and to amend subsection (b) of section 417 of such Act by changing a reference from "carrier" to "freight forwarder".

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That section 219 of the Interstate Commerce Act, as amended, is further amended to read as follows:

"SEC. 219. The provisions of section 20 (11) and (12) of part I of this Act, together with such other provisions of such part (including penalties) as may be necessary for the enforcement of such provisions, shall apply with respect to common carriers by motor vehicle with like force and effect as in the case of those persons to which such provisions are specifically applicable."

SEC. 2. Subsection (b) of section 417 of the Interstate Commerce Act, as amended, is amended by striking out the word "carrier" where it appears therein and inserting in lieu thereof the words "freight forwarder".

Approved, August 7, 1942.

[CHAPTER 553]  
AN ACT

To facilitate the disposition of prizes captured by the United States during the present war, and for other purposes.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the district courts shall have original jurisdiction of all prizes captured during the present war on the high seas or in such territorial waters, including jurisdiction of all proceedings for the condemnation of such property taken as prize.

SEC. 2. The venue of any proceeding brought under the jurisdiction conferred by this Act shall be in the judicial district selected by the Attorney General, or his designee, for the convenience of the United States.

SEC. 3. The jurisdiction of prizes brought into the territorial waters of a co-belligerent shall not be exercised under authority of this Act, nor shall prizes be taken or appropriated within such territorial waters for the use of the United States, unless the government having jurisdiction over such territorial waters consents to the exercise of such jurisdiction or to such taking or appropriation.

SEC. 4. In any case, whether or not brought under the jurisdiction conferred by this Act, the power to take or appropriate property for the use of the United States as provided by sections 4624 and 4625 of the Revised Statutes (title 34, U. S. C., secs. 1140, 1141) may be exercised by the War Shipping Administration with the approval of the Secretary of the Navy or his designee, or by such other officers or agencies as the President may designate.

SEC. 5. The district courts are authorized to appoint special prize commissioners to exercise abroad in cases arising under this Act the duties prescribed for such commissioners. Said courts may appoint such number of such special commissioners, and having such qualifications, as said courts may deem proper, without regard for the requirements of section 4621 of the Revised Statutes, as amended.
(U. S. C., title 34, sec. 1137), except that for each case arising under the jurisdiction conferred by this Act there shall be at least one special commissioner who shall be a naval officer, active or retired, approved by the Secretary of the Navy, who shall receive no other compensation than his pay in the Navy, and who shall protect the interests of the Department of the Navy in the prize property. Said courts may confer on such special commissioners such additional powers and duties, to be performed abroad or in the United States, as they may deem necessary or proper for carrying out the purposes of this Act.

Sec. 6. The district courts may adopt such rules to govern the exercise of the jurisdiction conferred by this Act as they may deem necessary or proper for carrying out the purposes thereof. All provisions of law relating to capture as prize or to the taking or appropriation of captures for the use of the United States, to the extent that such provisions are consistent with the provisions of this Act, shall be applicable in the exercise of the jurisdiction herein conferred.

Sec. 7. A cobelligerent of the United States which consents to the exercise of the jurisdiction herein conferred with respect to prizes of the United States brought into its territorial waters and to the taking or appropriation of such prizes within its territorial waters for the use of the United States shall be accorded, upon proclamation by the President of the United States, like privileges with respect to prizes captured under authority of such cobelligerent and brought into the territorial waters of the United States or taken or appropriated in the territorial waters of the United States for the use of such cobelligerent. Reciprocal recognition and full faith and credit shall be given to the jurisdiction acquired by courts of a cobelligerent hereunder and to all proceedings had or judgments rendered in exercise of such jurisdiction.

Sec. 8. Nothing in this Act shall be construed to impair or diminish the jurisdiction of any court of the United States under any other provisions of law, but the provisions of this Act shall be in addition thereto.

Approved, August 18, 1942.

[CHAPTER 554]

AN ACT

To amend section 107 of the Servicemen's Dependents Allowance Act of 1942.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That section 107 of the Servicemen's Dependents Allowance Act of 1942 is amended by striking out the last sentence thereof which reads as follows: "Any allowances which accrue under this title for the period preceding November 1, 1942, shall not be actually paid until after November 1, 1942."

Approved, August 20, 1942.

[CHAPTER 555]

AN ACT

To suspend temporarily the running of statutes of limitations applicable to certain offenses.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the running of any existing statute of limitations applicable to offenses involving the defrauding or attempts to defraud the United States or any agency thereof, whether by conspiracy or not, and in any manner,
and now indictable under any existing statutes, shall be suspended until June 30, 1945, or until such earlier time as the Congress by concurrent resolution, or the President, may designate. This Act shall apply to acts, offenses, or transactions where the existing statute of limitations has not yet fully run, but it shall not apply to acts, offenses, or transactions which are already barred by the provisions of existing laws.

Sec. 2. That this Act shall be in force and effect from and after the date of its passage.

Approved, August 24, 1942.

[CHAPTER 556]

PUBLIC LAWS—CHS. 555-557—Aug. 24, 1942

JOINT RESOLUTION

Providing for the acceptance of title to the Widener art collection of Philadelphia, and for other purposes.

Resolved by the Senate and House of Representatives of the United States of America in Congress assembled, That the faith of the United States is pledged that, upon acceptance for the Smithsonian Institution by the Trustees of the National Gallery of Art, in accordance with the provisions of the Act of March 24, 1937 (50 Stat. 51; U. S. C., title 20, secs. 71-75), of a collection of works of art as a gift effected by Joseph E. Widener, of Philadelphia, Pennsylvania, pursuant to the terms of the will of the late P. A. B. Widener, of Philadelphia, Pennsylvania, the United States will provide the National Gallery of Art with such funds as may be necessary for the payment of any taxes which may be levied as a result of the gift.

There is hereby authorized to be appropriated, out of any money in the Treasury not otherwise appropriated, such amount as may be necessary to carry out the provisions of this joint resolution.

Approved, September 3, 1942.

[CHAPTER 557]

AN ACT

To authorize the incorporated town of Petersburg, Alaska, to undertake certain municipal public works, including the construction of a dam and improvements to the hydroelectric plant and system, improvements to the water system, and construction and equipment of a municipal hospital, and for such purposes to issue bonds in any sum not exceeding a total of $125,000.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the incorporated town of Petersburg, Territory of Alaska, is hereby authorized and empowered to undertake and construct the municipal works, improvements, and buildings hereinafter specified, to wit: Construction of a dam and improvements to the hydroelectric plant and system at a cost not exceeding $50,000; improvements to the water system at a cost not exceeding $35,000; construction and equipment of a municipal hospital at a cost not exceeding $40,000; and for such purposes to issue bonds in any sum not exceeding the aggregate of $125,000, the same to be in excess of the present statutory debt limit of the town of Petersburg, as provided by the Act entitled "An Act to authorize municipal corporations in the Territory of Alaska to incur bonded indebtedness, and for other purposes", approved May 28, 1936 (49 Stat. 1388): Provided, That nothing herein shall be construed as to prevent or preclude the said town from incurring other indebtedness up to but not beyond the limits prescribed by the aforesaid Act of May 28, 1936, without regard to the bonded indebtedness herein authorized.
Sec. 2. Before such bonds shall be issued, a special election shall be ordered by the common council of the town of Petersburg, Alaska, at which election the question of whether such indebtedness should be incurred and such bonds shall be issued in any amount not exceeding $125,000 for the purposes hereinbefore set forth, shall be submitted to the qualified electors of the said town of Petersburg, whose names appear on the last assessment roll of record of said town for the purpose of municipal taxation. The form of ballot shall be such that such electors may vote for or against the issuance of bonds not exceeding the amounts herein specified for the separate purposes herein specified; that is to say, they shall vote upon the issuance of bonds for each of the projects herein mentioned, separately. Not less than twenty days' notice of such election shall be given by posting notices of the same in three conspicuous places within the corporate limits of the town of Petersburg, Alaska, one of which shall be at the front door of the United States post office in the town of Petersburg. The election notice shall state the date of election, it shall describe the polling place or places, the times when the same shall be open, and it shall state that the bonds of the town or city in any amount not exceeding $125,000 in the aggregate, are proposed to be issued for the purposes herein specified. The registration for such election, the manner of conducting the same, and the canvass of the returns of said election shall be as nearly as practicable, in accordance with the requirements of law for general or special elections in said town of Petersburg. Such bonds shall be issued to raise money for the purposes herein authorized, only upon condition that not less than 55 per centum of the votes cast at such election in said town shall be in favor of the issuance of said bonds for the purposes specified.

Sec. 3. The bonds herein authorized shall be coupon bonds and they shall be negotiable instruments for all purposes, and they shall bear such date or dates and be in such denomination or denominations, mature in such amounts and at such time or times, not exceeding twenty years from the date thereof, be payable at such place or places and be sold at either public or private sale, be redeemable or nonredeemable before maturity either with or without premium, and carry registration privileges as to either principal and interest, or principal only, as may be prescribed by the common council of the town of Petersburg, Alaska. The bonds shall bear the signatures of the mayor and the clerk of said town and shall have impressed thereon the official seal of said town. The coupons to be annexed to such bonds shall bear the facsimile signatures of the mayor and of the clerk of said town. In case any of the officers whose signatures or countersignatures appear on the bonds shall cease to be such officers before delivery of such bonds, said signatures or countersignatures, whether manual or facsimile, shall nevertheless be valid and sufficient for all purposes, the same as if said officers had remained in office until such delivery. Said bonds shall bear interest at a rate to be fixed by the common council of the town of Petersburg not to exceed 5 per centum per annum, payable semiannually, and said bonds shall be sold at not less than par plus accrued interest.

Sec. 4. The bonds herein authorized to be issued shall be general obligations of said town of Petersburg, payable as to both principal and interest from ad valorem taxes and general revenues which shall be levied upon all the taxable property within the corporate limits of such municipality, including license taxes, in an amount sufficient to pay the principal and interest of such bonds as the same shall become due and payable. The town of Petersburg is hereby authorized and granted the further right to pay the bonds authorized for the construction of a dam and the improvements to the hydroelectric...
system and for the improvements to the water system from net revenues received from the operation of those municipal utilities, and the town is further authorized to pledge the revenues from such utilities after all necessary expenses of maintenance and operation shall have been paid, in an amount sufficient to pay the principal and interest of such bonds as the same shall become due and payable. No bonds authorized to be issued for any one of the purposes herein specified in section 1 shall be used for any of the other purposes specified in such section.

Sec. 5. Any ordinance of the town of Petersburg, Alaska, authorizing the issuance of these bonds or fixing the terms and covenants thereof, or both, may contain covenants by the town in order to protect and safeguard the security and rights of the holders of these bonds.

Sec. 6. No part of the funds arising from the sale of any or all of the bonds authorized by this Act shall be used for any purpose or purposes other than those specified in this Act and authorized at the election authorizing the issuance of the same. The bonds shall be sold only when and in such amounts as the common council of the town of Petersburg shall direct, and the proceeds thereof shall be used only for the purposes hereinbefore mentioned in the manner herein prescribed and under the orders and direction of the common council of the town of Petersburg, from time to time, as such proceeds may be required for such purposes.

Sec. 7. If the common council of the town of Petersburg, Alaska, shall deem it advisable, any or all of the bonds, the issuance of which is authorized by this Act, may be refunded, and refunding bonds may be issued in exchange for said outstanding bonds, or may be sold at not less than par, at public or private sale, and the proceeds of such sale shall be used for the payment of the bonds being refunded: Provided, That such refunding bonds shall bear an interest rate not greater than the bonds being refunded, and the refunding bonds may mature at any time but not later than the limit of the maturity date of the bonds herein authorized, and they shall be payable in such amounts and at such times and places as the common council of the town of Petersburg shall prescribe.

Sec. 8. The said town of Petersburg, Alaska, is hereby authorized to enter into contracts with the United States of America, or any agency or instrumentality thereof, under any of the laws of the United States enacted to encourage public works, for the relief of unemployment, or for any other purpose, for the sale of bonds issued in accordance with the provisions of this Act, or for the acceptance of a grant of money to aid the town of Petersburg in financing any public works; and to enter into contracts with any person or persons, or corporations, public or private, for the sale of such bonds, and such contracts may contain such terms and conditions as may be agreed upon by and between the common council of the town of Petersburg, Alaska, and the United States of America, or any agency or instrumentality thereof, or any such purchaser.

Approved, September 3, 1942.

[CHAPTER 558]   JOINT RESOLUTION

Transferring the management of the Senate Restaurants to the Architect of the Capitol, and for other purposes.

Resolved by the Senate and House of Representatives of the United States of America in Congress assembled, That effective September 15, 1942, the management of the Senate Restaurants and all matters connected therewith, heretofore under the direction of the Senate
Committee on Rules, shall be under the direction of the Architect of the Capitol under such rules and regulations as the Architect may prescribe for the operation and the employment of necessary assistance for the conduct of said restaurants by such business methods as may produce the best results consistent with economical and modern management, subject to the approval of the Senate Committee on Rules as to matters of general policy: Provided, That the management of the Senate Restaurants by the Architect of the Capitol shall cease and the restaurants revert from the jurisdiction of the Architect of the Capitol to the jurisdiction of the Senate Committee on Rules upon adoption by that committee of a resolution ordering such transfer of jurisdiction at any time hereafter.

Sec. 2. The Committee on Rules after the close of business September 15, 1942, is hereby authorized and directed to transfer to the jurisdiction of the Architect of the Capitol all accounts, records, supplies, equipment, and assets of the Senate Restaurants that may be in the possession or under the control of the said committee in order that all such items may be available to the Architect of the Capitol toward the maintenance and operation of the Senate Restaurants.

Sec. 3. The Architect of the Capitol is hereby authorized and directed to carry into effect for the United States Senate the provisions of this Act and to exercise the authorities contained herein, and any resolution of the Senate amending or supplementary hereto hereafter adopted. Such authority and direction shall continue until the United States Senate shall by resolution otherwise order, or until the Senate Committee on Rules shall by resolution order the restaurants to be returned to the committee's jurisdiction.

Sec. 4. There is hereby established with the Treasurer of the United States a special deposit account in the name of the Architect of the Capitol for the United States Senate Restaurants, into which shall be deposited all sums received pursuant to this Act or any amendatory or supplementary resolutions hereafter adopted and from the operations thereunder and from which shall be disbursted the sums necessary in connection with the exercise of the duties required under this Act or any amendatory or supplementary resolutions and the operations thereunder. Any amounts hereafter appropriated from the Treasury of the United States for such restaurants shall be a part of the appropriation "Contingent Expenses of the Senate", for the particular fiscal year involved and each such part shall be paid to the Architect of the Capitol by the Secretary of the Senate in such sum as such appropriation or appropriations shall hereafter specify and shall be deposited by such Architect in full under such special deposit account.

Sec. 5. Deposits and disbursements under such special deposit account (1) shall be made by the Architect, or, when directed by him, by such employees of the Architect as he may designate, and (2) shall be subject to audit by the General Accounting Office at such times and in such manner as the Comptroller General may direct: Provided, That payments made by or under the direction of the Architect of the Capitol from such special deposit account shall be conclusive upon all officers of the Government.

Sec. 6. The Architect, Assistant Architect, and any employees of the Architect designated by the Architect under section 5 hereof shall each give bond in the sum of $5,000 with such surety as the Secretary of the Treasury may approve for the handling of the financial transactions under such special deposit account.

Sec. 7. This Act shall supersede any other Acts or resolutions heretofore approved for the maintenance and operation of the Senate Restaurants: Provided, however, That any Acts or resolutions now in
October 13, 1942

[CHAPTER 559]  AN ACT

To authorize the Board of Commissioners of the District of Columbia and the Secretary of the Interior to make exchanges with the Defense Homes Corporation of certain lands in Northwest Washington, and for other purposes.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That in order that the area of Northwest Washington, bounded by Massachusetts Avenue, Wisconsin Avenue, Nebraska Avenue, and adjacent territory may be better served with a public school and a public playground, the following exchanges of land, designated approximately on plan bearing file numbered 12-116 of the files of the National Capital Park and Planning Commission, are hereby authorized:

Sec. 2. The Board of Commissioners of the District of Columbia are authorized to accept from the Defense Homes Corporation fee-simple title to the land designated as area "A" on said plan numbered 12-116, containing approximately five acres, located west of Idaho Avenue and adjacent to the southerly boundary of parcel 33/24, and in exchange the Board of Commissioners of the District of Columbia are hereby authorized to convey to the Defense Homes Corporation fee-simple title to the land designated as area "C" on said plan numbered 12-116, containing approximately five acres, located on Massachusetts Avenue, west of Arizona Avenue, and being part of parcel 22/43.

Sec. 3. The Secretary of the Interior is authorized to accept from the Defense Homes Corporation fee-simple title to the land designated as area "B" on said plan numbered 12-116, containing approximately four acres, and located east of Thirty-ninth Street extended and adjacent to the southerly boundary of parcel 33/24, and in exchange the Secretary of the Interior is hereby authorized to convey to the Defense Homes Corporation the title of the United States to the lands designated as area "D" on said plan numbered 12-116, containing approximately four acres, located on Massachusetts Avenue, west of Arizona Avenue, and being a part of parcel 33/41.

Sec. 4. The Board of Commissioners of the District of Columbia and the Secretary of the Interior are hereby authorized to pay any necessary and reasonable expenses in connection with said exchanges of land.

Approved, September 9, 1942.

[CHAPTER 560]  AN ACT

To suspend in part the processing tax on coconut oil.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That section 2470 (a) (2) of the Internal Revenue Code is hereby suspended: Provided, That if the President after receipt by him of a request from the Government of the Commonwealth of the Philippine Islands that the suspension of section 2470 (a) (2) be terminated, shall find that adequate supplies of copra, coconut oil, or both, the product of the Philippine Islands, are readily available for processing in the United States, the provisions of this section shall again become effective, should the restaurants at any future time revert to the jurisdiction of the Senate Committee on Rules.

Approved, September 9, 1942.
States, he shall so proclaim; and thirty days after such proclamation, the suspension of section 2470 (a) (2) of the Internal Revenue Code, shall terminate.

SEC. 2. This Act shall become effective the day following its enactment, and shall terminate on June 30, 1944.

Approved, September 16, 1942.

[CHAPTER 561]
AN ACT
To provide for a method of voting, in time of war, by members of the land and naval forces absent from the place of their residence.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled,

SPECIAL METHOD OF VOTING IN TIME OF WAR

SECTION 1. In time of war, notwithstanding any provision of State law relating to the registration of qualified voters, every individual absent from the place of his residence and serving in the land or naval forces of the United States, including the members of the Army Nurse Corps, the Navy Nurse Corps, the Women's Navy Reserve, and the Women's Army Auxiliary Corps, who is or was eligible to register for and is qualified to vote at any election under the law of the State of his residence, shall be entitled, as provided in this Act, to vote for electors of President and Vice President of the United States, United States Senators, and Representatives in Congress.

SEC. 2. No person in military service in time of war shall be required, as a condition of voting in any election for President, Vice President, electors for President or Vice President, or for Senator or Member of the House of Representatives, to pay any poll tax or other tax or make any other payment to any State or political subdivision thereof.

APPLICATION FOR OFFICIAL WAR BALLOTS

SEC. 3. Every member of the land or naval forces of the United States absent from the place of his residence may make request of the secretary of state of the State of his residence for a ballot suitable for use in voting in accordance with the provisions of this Act. The Secretary of War and the Secretary of the Navy shall cause to be printed and distributed to such members of the land and naval forces an adequate number of post cards which shall be used by each such member in making such request. All such post cards shall be transmitted free of postage in the United States mails. Upon one side of such post card the following shall be printed:

Secretory of State of: ___________________________ (Date)

Being on active duty in the armed forces of the United States and desiring to vote in the coming election, I hereby apply for an official war ballot.

My home address is: ______________________________________, in the city, town, or village (number and street) of ______________________, in the county of ______________________, in the State of ______________________, and my voting district or precinct to the best of my knowledge is ______________________. I desire that the ballot be sent to me at the following address: _____________________________________________.

(Signed)

Signature certified by: ______________________________________

(To be signed by any commissioned officer)

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Upon the other side of such post card shall be printed the following:

              FREE

Secretary of State of: ____________________________

__________________________
(City)

__________________________
(State)

In each year in which an election for Senators and Representatives in Congress is to be held, such post cards shall be made available on February 1, or as soon thereafter as practicable, and from time to time thereafter, prior to the holding of the election.

PUBLIC LIST OF APPLICANTS FOR BALLOTS

Preliminary list.

SEC. 4. (a) Each secretary of state, upon receipt of postcards prepared pursuant to section 3, shall, from time to time, prepare for, and cause to be transmitted to each canvassing board or however the appropriate election official of that State may be denominated a statement containing the names and addresses of, and such other information appearing on the postcard as may be appropriate with respect to, the individuals making such requests who are subject to the jurisdiction of such board.

(b) There shall be prepared by each canvassing board a statement showing the names and residence addresses as shown on the statement of the secretary of state. Such statement shall separately list such names and addresses according to each election district or precinct. Such statement shall be open to public inspection at the office of such board not later than two weeks prior to the holding of the election. Such statement shall be added to from time to time as additional names and addresses are received by the board. Each such statement shall be prepared in duplicate, and the duplicate copy thereof shall be mailed immediately to the secretary of state of the State and shall be open at all times to public inspection at the office of the secretary of state of the State, together with all additions made thereto.

OFFICIAL WAR BALLOTS AND BOOKLETS

SEC. 5. (a) The secretary of state of each State shall cause to be prepared and printed, for use in voting under this Act, an appropriate number of official war ballots. Such ballots shall provide for voting for electors of President and Vice President of the United States, United States Senators and Representatives in Congress, and may, in case the State legislature of his State shall have authorized it, also provide for voting for candidates for State, county, and other local offices, and with respect to any proposed amendment to the State constitution or any other proposition or question which is to be submitted to a vote in the State. Such ballots shall be uniform in size and in style of type, and the type and paper shall conform generally to that used for the regular official ballots of the State. Such ballots shall be printed in such form as may be appropriate for carrying out the provisions of this Act.

(b) Such ballots shall contain the title of each office to be voted for. In addition, such ballots shall contain (1) the name and address of each nominated candidate for each office, the party or independent body nominating him, and a designation of the political subdivision to be represented, including blank space for writing in the name of any other person for whom the voter desires to vote, or (2) blank
space for the insertion by the voter of the name of the nominated candidate or other person for whom the voter desires to vote. In the event that the ballot is prepared as provided in clause (2), the secretary of state shall cause to be prepared and printed an appropriate number of booklets containing the name and address of each nominated candidate for each office to be voted for and the party or independent body nominating him and a designation of the political subdivision to be represented.

OFFICIAL ENVELOPES AND INSTRUCTIONS FOR VOTERS

Sec. 6. (a) The secretary of state of each State shall also cause to be prepared and printed an appropriate number of official envelopes for use in connection with such official war ballots. Each such envelope shall be gummed, ready for sealing. Upon one side of such envelope shall be printed in substantially the following form the following:

OFFICIAL WAR BALLOT FOR GENERAL ELECTION

Name of voter______________________________
Residence (street and number, if any)______________________________
County of______________________________
City or town of______________________________

Upon the other side of such envelope shall be printed the following oath:

OATH OF ELECTOR

I do hereby swear (or affirm) that I am a citizen of the United States and am now of the age of at least twenty-one years, or will be on the__________________________ (here insert the date of the election); that I will have been an inhabitant of the State of ______________________ for ________ years next preceding this election and for the _________ months preceding such election a resident of the county of ______________________, residing at (street and number, if any) _________________ in the city (or town) of ______________________; that I am in the active military (or naval) service of the United States; and that I have not received or offered, do not expect to receive, have not paid, offered or promised to pay, contributed, offered or promised to contribute to another, to be paid or used, any money or other valuable thing as a compensation or reward for the giving or withholding of a vote at this election, and have not made any promise to influence the giving or withholding of any such vote; and that I have not been convicted of bribery or any infamous crime, or, if so convicted, that I have been pardoned or restored to all the rights of a citizen, without restriction as to the rights of suffrage.

......................................................
Voter MUST sign here, and oath MUST
BE administered and attested.

Subscribed and sworn to before me this _________ day of ______________________

......................................................
Commissioned Officer.

Such oath shall constitute prima facie evidence that the voter is qualified to vote, unless the statements contained in such oath indicate the contrary.

(b) Such secretary of state shall also cause to be prepared and printed an appropriate number of copies of instructions for voters. In the event that a booklet is prepared as provided in section 5 (b), such instructions shall be included in such booklet.

(c) The secretary of state shall also cause to be prepared and printed an appropriate number of envelopes for the use of voters in returning official war ballots and envelopes to the States of their residence.
TRANSMISSION OF OFFICIAL WAR BALLOTS, BOOKLETS, ENVELOPES, AND INSTRUCTIONS

SEC. 7. The secretary of state of each State shall transmit to every member of the land and naval forces of the United States who makes application to vote in accordance with section 3, as soon as practicable after the receipt of such application, an official war ballot and envelope, voting instructions, a booklet containing instructions and explanations as to casting a vote if one has been prepared, and an envelope for use in returning the official war ballot and envelope.

RETURN OF OFFICIAL WAR BALLOT BY VOTER

SEC. 8. After such voter has marked the war ballot, he shall place it in the official envelope and securely seal the same. He shall then fill in and subscribe the oath printed upon the official envelope. Any commissioned officer of the Army, Navy, Marine Corps, or Coast Guard shall have the authority to administer and attest such oaths as are required by this Act. Such official envelope shall then be placed in the envelope provided for such purpose and mailed by the voter to the secretary of state of the State of his residence, and such secretary of state, upon receiving the same, shall promptly transmit it to the appropriate election officials of the district or precinct or county of the voter's residence.

CANVASS OF VOTES

SEC. 9. The votes cast as provided in this Act shall be canvassed, counted, and certified in each State by its proper canvassing boards in the same manner, as nearly as may be practicable, as the votes that were cast within its borders were canvassed, counted, and certified, but no official war ballot shall be valid if the voter has voted in person or by absentee ballot in accordance with the procedure provided by the laws of the State, or if it is received by the appropriate election officials of the district or precinct or county of the voter's residence after the hour of the closing of the polls on the date of the holding of the election.

AUTHORIZATION FOR PAYMENT OF EXPENSES

SEC. 10. (a) There are authorized to be appropriated, to be expended as provided in this section, such amounts as may be necessary to pay the expenses of carrying out the provisions of this Act, including the expense of preparing and printing post cards, official war ballots, booklets, envelopes, instructions, and other supplies, and the cost of mailing and express charges. The Secretary of the Treasury shall make estimates of the amounts to be paid to any State for such purposes, such estimates to be based on reports filed by the secretary of state of the State containing his estimates of the sum which it will be necessary to expend.

(b) The Secretary of the Treasury shall, through the Division of Disbursements of the Treasury Department and prior to audit or settlement by the General Accounting Office, pay to each State the amounts estimated by him to be necessary for the purpose of carrying out the provisions of this Act, subject to the conditions that the use of such amounts shall be properly accounted for, and any part of such amounts not needed shall be returned to the Secretary of the Treasury upon his demand.
OFFICIALS AND AGENCIES TO ACT FOR SECRETARY OF STATE

Sec. 11. Each secretary of state may utilize the services of such State and local officials and agencies for such purposes and to such extent as he may deem appropriate in the exercise of his powers and duties under this Act.

VOTING UNDER STATE LAW PERMITTED

Sec. 12. Nothing in this Act shall be deemed to restrict the right of any member of the land or naval forces of the United States to vote, whenever practicable, in accordance with the law of the State of his residence, if he does not elect to vote in accordance with the provisions of this Act.

Sec. 13. All provisions of this Act shall be administered, mutatis mutandis, in behalf of any individual to whom this Act applies when, under the law of the State of his residence, any such individual is entitled to vote in primary elections in choosing candidates for electors of President and Vice President of the United States, United States Senators and Representatives in Congress.

CERTAIN PROVISIONS OF PENAL LAW TO APPLY

Sec. 14. The provisions of State and Federal law prohibiting offenses against the elective franchise shall apply in the case of elections and voting conducted pursuant to the provisions of this Act.

ACT TO BE LIBERALLY CONSTRUED

Sec. 15. No mere informality in the manner of carrying out or executing the provisions of this Act shall invalidate any election held under it or authorize the rejection of the returns thereof; and the provisions of this Act shall be construed liberally for the purpose of effectuating its purposes.

Approved, September 16, 1942.

[CHAPTER 562]

AN ACT

To amend an Act entitled "An Act to regulate the practice of the healing art to protect the public health in the District of Columbia", approved February 27, 1929.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That section 6 of the Act of Congress entitled "An Act to regulate the practice of the healing art to protect the public health in the District of Columbia", approved February 27, 1929, is amended by adding at the end thereof the following:

"During the month of December each year, every person holding a license to practice the healing art in the District of Columbia issued by the Commission on Licensure shall register with the secretary-treasurer of said Commission his name and office address and such other information as the Commission may deem necessary upon blanks obtainable from said secretary-treasurer and thereupon pay a registration fee of $2, said fee to be paid in the manner provided in section 44 of said Act. On or before the 1st day of December each year it shall be the duty of the secretary-treasurer to mail to each person holding a license to practice the healing art in the District of Colum-
Holders of more than one type of license.

Penalties for failure to register.

Registration card.

List of registered persons.

Payment of expenses.

45 Stat. 1340.


bisa issued by the Commission on Licensure, at his last-known address, a blank form for registration. Every person holding more than one type of license to practice the healing art in the District of Columbia issued by the Commission on Licensure shall be required to register each license separately. In the event of failure to register on or before the 31st of December a penalty of $5 will be imposed which shall be paid in the manner provided in section 44 of said Act. Should the licentiate fail to register and pay the penalty imposed, and continue to practice his profession in the District of Columbia, he shall at the end of ten days from said date be considered as practicing without a license and penalized as otherwise provided in this Act.

"Upon receipt of the application blank properly executed together with the $2 registration fee the registrant shall be mailed a registration card showing that the registration fee has been paid for the coming calendar year.

"On or before the 1st day of April each year, the said Commission shall cause to be printed and mailed to each person who shall have registered in accordance with the provisions of this section a list of the names of all such registered persons."

Sec. 2. Section 44 of said Act is amended by striking therefrom the following language: "except such as may be incident to criminal prosecutions and to supervision and investigation with a view to criminal prosecution, the cost of which shall be paid from appropriations in the same manner as the expenses of other criminal prosecutions and supervisory work and investigations incident thereto are paid."

Approved, September 26, 1942.

[CHAPTER 563]

AN ACT


Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That section 7 of the Act entitled "An Act to incorporate the American War Mothers", approved February 24, 1925 (43 Stat. 966; title 36, sec. 97, U. S. C., 1940 edition), be amended to read as follows:

"That the membership of American War Mothers is limited to women, and no woman shall be and become a member of this corporation unless she is a citizen of the United States and unless her son or sons or daughter or daughters of her blood served in the Army or Navy of the United States, or in the military or naval service of its allies, in the great World War of 1917-1918, at some time during the period between April 6, 1917, and November 11, 1918, or in the present World War which commenced in the year 1941, and at some time on and after December 7, 1941, and until the termination of said war, having an honorable discharge from such service, or who is still in the service."

Approved, September 26, 1942.
Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That section 5 (b) of the District of Columbia Emergency Rent Act (Public, Numbered 327, Seventy-seventh Congress), be amended by striking out the period at the end of said section and by inserting in lieu thereof a comma and the word "or" and by adding immediately thereafter a new paragraph reading as follows:

"(5) The housing accommodations are nonhousekeeping, furnished, accommodations located within a single dwelling unit not used as a rooming or boarding house as defined by this Act and the remaining portion of which dwelling unit is occupied by the lessor or his immediate family.", so that section 5 (b) of the District of Columbia Emergency Rent Act as so amended shall read as follows:

"(b) No action or proceeding to recover possession of housing accommodations shall be maintainable by any landlord against any tenant, notwithstanding that the tenant has no lease or that his lease has expired, so long as the tenant continues to pay the rent to which the landlord is entitled, unless—

"(1) The tenant is (a) violating an obligation of his tenancy (other than an obligation to pay rent higher than rent permitted under this Act or any regulation or order thereunder applicable to the housing accommodations involved or an obligation to surrender possession of such accommodations) or (b) is committing a nuisance or using the housing accommodations for an immoral or illegal purpose or for other than living or dwelling purposes, or

"(2) The landlord seeks in good faith to recover possession of the property for his immediate and personal use and occupancy as a dwelling, or

"(3) The landlord has in good faith contracted in writing to sell the property for immediate and personal use and occupancy as a dwelling by the purchaser and that the contract of sale contains a representation by the purchaser that the property is being purchased by him for such immediate and personal use and occupancy, or

"(4) The landlord seeks in good faith to recover possession for the immediate purpose of substantially altering, remodeling, or demolishing the property and replacing it with new construction, the plans for which altered, remodeled, or new construction having been filed with and approved by the Commissioners of the District of Columbia, or

"(5) The housing accommodations are nonhousekeeping, furnished, accommodations located within a single dwelling unit not used as a rooming or boarding house as defined by this Act and the remaining portion of which dwelling unit is occupied by the lessor or his immediate family."
[CHAPTER 565]  

AN ACT

To increase the penalty for indecent exposure in the District of Columbia.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That section 9 of the Act entitled "An Act for the preservation of the public peace and the protection of property within the District of Columbia", approved July 29, 1892, as amended, be, and the same is hereby, amended by amending the first sentence thereof to read as follows:

"That it shall not be lawful for any person or persons to make any obscene or indecent exposure of his or her person or their persons in any street, avenue or alley, road or highway, open space, public square, or other public place or inclosure, in the District of Columbia, or to make any such obscene or indecent exposure of person in any dwelling or other building or other place wherefrom the same may be seen in any street, avenue, alley, road or highway, open space, public square, or public or private building or inclosure, under penalty of imprisonment for not more than ninety days, or a fine of not more than $250, for each and every such offense."

Approved, September 26, 1942.

[CHAPTER 566]  

JOINT RESOLUTION

Authorizing the President of the United States of America to proclaim October 11, 1942, General Pulaski's Memorial Day for the observance and commemoration of the death of Brigadier General Casimir Pulaski.

Resolved by the Senate and House of Representatives of the United States of America in Congress assembled, That the President of the United States of America is authorized to issue a proclamation calling upon officials of the Government to display the flag of the United States on all governmental buildings on October 11, 1942, and inviting the people of the United States to observe the day in schools and churches, or other suitable places, with appropriate ceremonies in commemoration of the death of General Casimir Pulaski.

Approved, September 26, 1942.

[CHAPTER 567]  

AN ACT

To make transportation and storage facilities available for military use where military necessity exists, by authorizing the removal to other points of merchandise in customs custody.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That, upon determination by the Secretary of War or any officer or civilian official of the War Department designated by him that any specified transportation or storage facilities are needed for military purposes, the War Department is hereby authorized to transport or cause to be transported from such transportation or storage facilities at any port of entry or elsewhere to other facilities at the same port of entry or elsewhere any entered or unentered merchandise being transported in bond or otherwise in customs custody. The War Department thereafter may store or retransfer and store such merchandise, and, when military necessity permits, shall return such merchandise to the
port to which it was being transported in bond or at which it was held in customs custody immediately prior to its removal pursuant to this Act or, subject to the approval of the collector of customs concerned, to such other place as may be designated by the owner or consignee of the merchandise provided the expense of transportation to such designated place does not exceed the expense of transportation to the port to which it would otherwise be transported.

Sec. 2. The War Department shall issue to the collectors of customs concerned an appropriate receipt for each lot of merchandise removed pursuant to this Act and shall be responsible for the safekeeping and the preservation of the identification of the merchandise until it is returned to the collector of customs to whom such receipt was issued, which collector shall issue a receipt to the War Department for the merchandise delivered. The collector of customs shall be absolved from all liability with respect to the merchandise between the time it is removed pursuant to this Act by the War Department and the time that Department delivers it to him.

Sec. 3. The rights or privileges conferred by the customs laws or regulations shall be continued in full force and effect except so far as inconsistent with the provisions of this Act. The time prescribed for the performance of any act in the customs laws or regulations shall be suspended during the time the War Department is responsible for the safekeeping of the merchandise and rights or privileges dependent upon continuous customs custody shall not be defeated by the provisions of this Act.

Sec. 4. This Act shall be effective on and after the date of its enactment and until the expiration of six months after the termination of the unlimited national emergency proclaimed by the President on May 27, 1941.

Approved, September 29, 1942.

[CHAPTER 568]

AN ACT

To amend the Soil Conservation and Domestic Allotment Act to authorize payments in cases where farmers' crops are acquired, prior to harvest, in connection with the acquisition of their farms for use in the national war effort, and to provide for the division of such payments.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That section 8 (e) of the Soil Conservation and Domestic Allotment Act, as amended, is hereby further amended by striking out the words "except that" in the first sentence and inserting in lieu thereof the following: "or, effective with respect to the 1942 and subsequent farm programs, in the event of acquisition of title to, or lease of, any farm for use in connection with the national war effort which caused the producers on such farms to lose, prior to the time of harvest, their interests in the crops planted thereon, or the proceeds thereof, payments with respect to such crops, to the extent that full compensation for the loss of payments with respect thereto in connection with such acquisition or lease was not made to such producers, shall be divided among the landlords, tenants, and sharecroppers on such farm in the proportion which it is determined that such producers would have been entitled to share in the proceeds of such crops but for such acquisition or lease: Provided, That".

Approved, September 29, 1942.
[CHAPTER 569] JOINT RESOLUTION

Authorizing extensions of time for filing return of capital stock tax in 1942.

Resolved by the Senate and House of Representatives of the United States of America in Congress assembled, That section 1203 (b) (2) of the Internal Revenue Code (relating to power of the Commissioner to extend the time for filing capital stock tax returns) is amended by inserting at the end thereof the following new sentence: "With respect to the year ending June 30, 1942, the extension may be for not more than one hundred and twenty days."

Approved, September 29, 1942.

[CHAPTER 570] AN ACT

To amend section 61 of the National Defense Act of June 3, 1916, as amended, for the purpose of providing State and Territorial military forces with such arms, ammunition, clothing, and equipment as is deemed necessary to enable them to execute their internal security responsibilities within their respective States and Territories, and for other purposes.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That section 61 of the National Defense Act of June 3, 1916, as amended, be further amended to read as follows:

"Sec. 61. (a) No State or Territory or Puerto Rico or the Canal Zone shall maintain troops in time of peace other than as authorized in accordance with the organization prescribed under this Act: Provided, That nothing contained in this Act shall be construed as limiting the rights of the States and Territories and Puerto Rico and the Canal Zone in the use of the National Guard within their respective borders in time of peace: Provided further, That nothing contained in this Act shall prevent the organization and maintenance of State or Territorial police or constabulary.

(b) Under such regulations as the Secretary of War may prescribe for the organization, standards of training, instruction and discipline, the organization by and maintenance within any State or Territory or Puerto Rico or the Canal Zone of such military forces other than a National Guard as may be provided by the laws of such State or Territory is hereby authorized while any part of the National Guard of the State or Territory or Puerto Rico or the Canal Zone concerned is in active Federal service: Provided, That under such regulations as the Secretary of War may prescribe for the organization, standards of training, instruction and discipline, the organization and maintenance within the Virgin Islands of the United States of such military forces as may be provided by the laws of the Legislative Assembly of the Virgin Islands is hereby authorized: Provided further, That such forces shall not be called, ordered, or in any manner drafted, as such, into the military services of the United States; however, no person shall, by reason of his membership in any such unit, be exempted from military service under any Federal law: And provided further, That the Secretary of War in his discretion and under regulations determined by him, is authorized to issue, from time to time, to any State or Territory or Puerto Rico or the Virgin Islands or the Canal Zone, upon requisition of the Governor thereof, such arms, ammunition, clothing and equipment as he deems necessary. The provisions of this subsection shall terminate upon the expiration of six months after the termination of the present war, or at such earlier time as the Congress by concurrent resolution, or the President by proclamation, may designate."

Approved, October 1, 1942.
[CHAPTER 571]  
AN ACT  
To amend the Act of May 19, 1926, entitled "An Act to authorize the President to detail officers and enlisted men of the United States Army, Navy, and Marine Corps to assist the governments of the Latin-American republics in military and naval matters."

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the Act of May 19, 1926 (44 Stat. 565), as amended by the Act of May 14, 1935 (49 Stat. 218), be, and the same is hereby, amended by inserting after the words "and the Commonwealth of the Philippine Islands" the words "and, during war or a declared national emergency, the governments of such other countries as the President deems it in the interest of national defense to assist."

Approved, October 1, 1942.

[CHAPTER 572]  
AN ACT  
To increase by $600,000,000 the amount authorized to be appropriated for defense housing under the Act of October 14, 1940, as amended.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That section 3, as amended, of the Act entitled "An Act to expedite the provision of housing in connection with national defense, and for other purposes", approved October 14, 1940, is amended by striking out "$600,000,000" and inserting in lieu thereof "$1,200,000,000".

Approved, October 1, 1942.

[CHAPTER 573]  
AN ACT  
To authorize a reduction in the course of instruction at the United States Military Academy.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the President be, and he is hereby, authorized to reduce, in his discretion, until the termination of the present war, the course of instruction at the United States Military Academy from four to three years and to graduate classes which have completed such reduced courses of instruction.

Approved, October 1, 1942.

[CHAPTER 574]  
AN ACT  
To amend the Canal Zone Code in relation to the control of marihuana.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That chapter 11 of title 5 of the Canal Zone Code, approved June 19, 1934 (48 Stat. 1192), relative to crimes against the public health and safety, is amended by adding at the end of said chapter a new article numbered 9 and reading as follows:

"Article 9—Marihuana

"Sec. 581. Control of marihuana. It shall be unlawful for any person to produce, manufacture, compound, possess, sell, give away, deal in, dispense, administer, or transport marihuana in the Canal Zone."

Approved, October 1, 1942.
Zone, or to import marihuana into or export it from the Canal Zone, except under license as provided in section 583 of this title: Provided, however, That nothing in sections 581 to 584 of this title shall be construed to affect any provision of the Internal Revenue Code of the United States relative to the sending, carriage, transportation, or delivery of marihuana from the Canal Zone into any State, Territory, the District of Columbia, or insular possession of the United States: And provided further, That nothing in sections 581 to 584 of this title shall apply to marihuana aboard vessels which enter and depart from Canal Zone waters without discharging any of such marihuana, or to shipments of marihuana by common carrier in transit through the Canal Zone, even though such marihuana be discharged at a port of the Canal Zone for transshipment.

"SEC. 582. DEFINITIONS.—As used in sections 581 to 584 of this title, the term ‘marihuana’ shall have the meaning now or hereafter ascribed to it in the Internal Revenue Code of the United States, and the term ‘produce’ shall mean (a) plant, cultivate, or in any way facilitate the natural growth of marihuana, or (b) harvest and trans-fer, or make use of marihuana.

"SEC. 583. LICENSES.—The Governor of the Panama Canal may issue any licenses necessary under the terms of section 581 of this title to permit such uses of marihuana as are related to its administra-tion to patients by physicians, dentists, veterinary surgeons, and other practitioners, or to research, instruction, or analysis.

"SEC. 584. PUNISHMENT FOR VIOLATIONS.—Any person who shall violate any of the provisions of sections 581 to 584 of this title shall be punished for the first offense by a fine of not more than $100, or by imprisonment in jail for not more than thirty days, or by both, and shall be punished for each subsequent offense by a fine of not more than $500, or by imprisonment in jail for not more than six months, or by both; and any marihuana involved in any violation of sections 581 to 584 of this title may be seized, and the court may order its confiscation and destruction."

Approved, October 1, 1942.

[CHAPTER 575]

AN ACT

To amend section 1 of the Act entitled “An Act to provide books for the adult blind”, approved March 3, 1931, as amended.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That section 1 of the Act entitled “An Act to provide books for the adult blind”, approved March 3, 1931, as amended (2 U. S. C. 135a), is amended by striking out the “$350,000” wherever occurring therein and inserting in lieu thereof the figures “$370,000”, and by striking out the period at the end of the first sentence and inserting in lieu thereof a comma and the following: “and not to exceed $20,000 thereof shall be expended for the maintenance and replacement of the Government-owned reproducers for sound-reproduction records for the blind.”

SEC. 2. This Act shall be applicable with respect to the fiscal year ending June 30, 1943, and for each fiscal year thereafter.

Approved, October 1, 1942.
CHAPTER 576

AN ACT
To amend the Library of Congress Trust Fund Board Act.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That section 5 of the Act of March 3, 1925, entitled "An Act to create a Library of Congress Trust Fund Board, and for other purposes" (43 Stat. 1108; 2 U. S. C., sec. 161), be, and the same is hereby, amended to read as follows:

"Sec. 5. Gifts or bequests or devises to or for the benefit of the Library of Congress, including those to the board, and the income therefrom, shall be exempt from all Federal taxes, including all taxes levied by the District of Columbia."

Approved, October 2, 1942.

CHAPTER 577

JOINT RESOLUTION
Extending for two months the period for which overtime rates of compensation may be paid under the Acts of June 28, 1940 (54 Stat. 676), October 21, 1940 (54 Stat. 1205), and June 3, 1941 (55 Stat. 241).

Resolved by the Senate and House of Representatives of the United States of America in Congress assembled, That the joint resolution entitled "Joint resolution extending the period for which overtime rates of compensation may be paid under certain Acts", approved July 3, 1942, is amended by striking out "September 30, 1942" and inserting "November 30, 1942".

Approved, October 2, 1942.

CHAPTER 578

AN ACT
To amend the Emergency Price Control Act of 1942, to aid in preventing inflation, and for other purposes.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That in order to aid in the effective prosecution of the war, the President is authorized and directed, on or before November 1, 1942, to issue a general order stabilizing prices, wages, and salaries, affecting the cost of living; and, except as otherwise provided in this Act, such stabilization shall so far as practicable be on the basis of the levels which existed on September 15, 1942. The President may, except as otherwise provided in this Act, thereafter provide for making adjustments with respect to prices, wages, and salaries, to the extent that he finds necessary to aid in the effective prosecution of the war or to correct gross inequities: Provided, That no common carrier or other public utility shall make any general increase in its rates or charges which were in effect on September 15, 1942, unless it first gives thirty days notice to the President, or such agency as he may designate, and consents to the timely intervention by such agency before the Federal, State, or municipal authority having jurisdiction to consider such increase.

Sec. 2. The President may, from time to time, promulgate such regulations as may be necessary and proper to carry out any of the provisions of this Act; and may exercise any power or authority conferred upon him by this Act through such department, agency, or officer as he shall direct. The President may suspend the provisions of sections 3 (a) and 3 (c), and clause (1) of section 302 (c), of the Emergency Price Control Act of 1942 to the extent that such sections
Maximum prices for agricultural commodities.

Parity price.

Ante, p. 27.

Highest price in certain period.

Processed agricultural commodities.

Provisos.

Adjustments to correct inequities.

Modifications in established maximum prices.

Margin for processing.

Weighting to farm labor.

Wages and salaries.

are inconsistent with the provisions of this Act, but he may not under the authority of this Act suspend any other law or part thereof.

Sec. 3. No maximum price shall be established or maintained for any agricultural commodity under authority of this Act or otherwise below a price which will reflect to producers of agricultural commodities the higher of the following prices, as determined and published by the Secretary of Agriculture—

(1) The parity price for such commodity (adjusted by the Secretary of Agriculture for grade, location, and seasonal differentials) or, in case a comparable price has been determined for such commodity under and in accordance with the provisions of section 3 (b) of the Emergency Price Control Act of 1942, such comparable price (adjusted in the same manner), or

(2) The highest price received by such producers for such commodity between January 1, 1942, and September 15, 1942 (adjusted by the Secretary of Agriculture for grade, location, and seasonal differentials), or, if the market for such commodity was inactive during the latter half of such period, a price for the commodity determined by the Secretary of Agriculture to be in line with the prices, during such period, of other agricultural commodities produced for the same general use;

and no maximum price shall be established or maintained under authority of this Act or otherwise for any commodity processed or manufactured in whole or substantial part from any agricultural commodity below a price which will reflect to the producers of such agricultural commodity a price therefor equal to the higher of the prices specified in clauses (1) and (2) of this section: Provided, That the President may, without regard to the limitation contained in clause (2), adjust any such maximum price to the extent that he finds necessary to correct gross inequities; but nothing in this section shall be construed to permit the establishment in any case of a maximum price below a price which will reflect to the producers of any agricultural commodity the price therefor specified in clause (1) of this section: Provided further, That modifications shall be made in maximum prices established for any agricultural commodity and for commodities processed or manufactured in whole or substantial part from any agricultural commodity, under regulations to be prescribed by the President, in any case where it appears that such modification is necessary to increase the production of such commodity for war purposes, or where by reason of increased labor or other costs to the producers of such agricultural commodity incurred since January 1, 1941, the maximum prices so established will not reflect such increased costs: Provided further, That in the fixing of maximum prices on products resulting from the processing of agricultural commodities, including livestock, a generally fair and equitable margin shall be allowed for such processing: Provided further, That in fixing price maximums for agricultural commodities and for commodities processed or manufactured in whole or substantial part from any agricultural commodity, as provided for by this Act, adequate weighting shall be given to farm labor.

Sec. 4. No action shall be taken under authority of this Act with respect to wages or salaries (1) which is inconsistent with the provisions of the Fair Labor Standards Act of 1938, as amended, or the National Labor Relations Act, or (2) for the purpose of reducing the wages or salaries for any particular work below the highest wages or salaries paid therefor between January 1, 1942, and September 15, 1942: Provided, That the President may, without regard to the limitation contained in clause (2), adjust wages or salaries to the extent that he finds necessary in any case to correct gross inequities and also aid in the effective prosecution of the war.
SEC. 5. (a) No employer shall pay, and no employee shall receive, wages or salaries in contravention of the regulations promulgated by the President under this Act. The President shall also prescribe the extent to which any wage or salary payment made in contravention of such regulations shall be disregarded by the executive departments and other governmental agencies in determining the costs or expenses of any employer for the purposes of any other law or regulation.

(b) Nothing in this Act shall be construed to prevent the reduction by any private employer of the salary of any of his employees which is at the rate of $5,000 or more per annum.

(c) The President shall have power by regulation to limit or prohibit the payment of double time except when, because of emergency conditions, an employee is required to work for seven consecutive days in any regularly scheduled work week.

SEC. 6. The provisions of this Act (except sections 8 and 9), and all regulations thereunder, shall terminate on June 30, 1944, or on such earlier date as the Congress by concurrent resolution, or the President by proclamation, may prescribe.

SEC. 7. (a) Section 1 (b) of the Emergency Price Control Act of 1942 is hereby amended by striking out “June 30, 1943” and substituting “June 30, 1944”.

(b) All provisions (including prohibitions and penalties) of the Emergency Price Control Act of 1942 which are applicable with respect to orders or regulations under such Act shall, insofar as they are not inconsistent with the provisions of this Act, be applicable in the same manner and for the same purposes with respect to regulations or orders issued by the Price Administrator in the exercise of any functions which may be delegated to him under authority of this Act.

(c) Nothing in this Act shall be construed to invalidate any provision of the Emergency Price Control Act of 1942 (except to the extent that such provisions are suspended under authority of section 2), or to invalidate any regulation, price schedule, or order issued or effective under such Act.

SEC. 8. (a) The Commodity Credit Corporation is authorized and directed to make available upon any crop of the commodities cotton, corn, wheat, rice, tobacco, and peanuts harvested after December 31, 1941, and before the expiration of the two-year period beginning with the 1st day of January immediately following the date upon which the President by proclamation or the Congress by concurrent resolution declares that hostilities in the present war have terminated, if producers have not disapproved marketing quotas for such commodity for the marketing year beginning in the calendar year in which such crop is harvested, loans as follows:

(1) To cooperators (except cooperators outside the commercial corn-producing area, in the case of corn) at the rate of 90 per centum of the parity price for the commodity as of the beginning of the marketing year;

(2) To cooperators outside the commercial corn-producing area, in the case of corn, at the rate of 75 per centum of the rate specified in (1) above;

(3) To noncooperators (except noncooperators outside the commercial corn-producing area, in the case of corn) at the rate of 60 per centum of the rate specified in (1) above and only on so much of the commodity as would be subject to penalty if marketed.

(b) All provisions of law applicable with respect to loans under the Agricultural Adjustment Act of 1938, as amended, shall, insofar as they are not inconsistent with the provisions of this section, be applicable with respect to loans made under this section.
(c) In the case of any commodity with respect to which loans may be made at the rate provided in paragraph (1) of subsection (a), the President may fix the loan rate at any rate not less than the loan rate otherwise provided by law if he determines that the loan rate so fixed is necessary to prevent an increase in the cost of feed for livestock and poultry and to aid in the effective prosecution of the war.

SEC. 9. (a) Section 4 (a) of the Act entitled "An Act to extend the life and increase the credit resources of the Commodity Credit Corporation, and for other purposes", approved July 1, 1941 (U. S. C., 1940 edition, Supp. I, title 15, sec. 713a–8), is amended—

(1) By inserting after the words "so as to support" a comma and the following: “during the continuance of the present war and until the expiration of the two-year period beginning with the 1st day of January immediately following the date upon which the President by proclamation or the Congress by concurrent resolution declares that hostilities in the present war have terminated.”

(2) By striking out "85 per centum" and inserting in lieu thereof "90 per centum".

(b) The amendments made by this section shall, irrespective of whether or not there is any further public announcement under such section 4 (a), be applicable with respect to any commodity with respect to which a public announcement has heretofore been made under such section 4 (a).

SEC. 10. When used in this Act, the terms “wages” and “salaries” shall include additional compensation, on an annual or other basis, paid to employees by their employers for personal services (excluding insurance and pension benefits in a reasonable amount to be determined by the President); but for the purpose of determining wages or salaries for any period prior to September 16, 1942, such additional compensation shall be taken into account only in cases where it has been customarily paid by employers to their employees.

SEC. 11. Any individual, corporation, partnership, or association willfully violating any provision of this Act, or of any regulation promulgated thereunder, shall, upon conviction thereof, be subject to a fine of not more than $1,000, or to imprisonment for not more than one year, or to both such fine and imprisonment.

Approved, October 2, 1942.

[CHAPTER 579] AN ACT

October 3, 1942 [S. 2890] [Public Law 730]


Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That section 1 of the Act entitled "An Act to incorporate Saint Ann's Infant Asylum, in the District of Columbia", approved March 3, 1863 (12 Stat. 798), be, and the same is hereby, amended to read as follows:

"That Theresa A. Costello, Lucy Gwynn, Margaret Bowden, Sarah M. Carroll, Catherine Ryan, Louisa Fisher, and Catherine Shea, and their successors, be, and they are hereby, made a body politic and incorporate forever, by the name of 'Saint Ann's Infant Asylum', for the purpose of establishing and maintaining in the city of Washington, in the District of Columbia, an institution for the maintenance and support of foundlings and infant orphan and half-orphan children, and also to provide for deserving indigent and unprotected females during their confinement in childbirth; and by
that name may sue and be sued, prosecute and defend; may have and use a common seal, and the same alter and renew at pleasure; may adopt and establish rules, regulations, and bylaws not repugnant to the Constitution and laws of the United States, for properly conducting the affairs of said corporation; may take, receive, purchase, and hold estate, real, personal, and mixed, not exceeding in value at any one time $1,000,000, and may manage and dispose of the same, and apply the same, or the proceeds of the sales thereof, to the uses and purposes of said corporation, according to the rules and regulations which now are or may hereafter at any time be established."

Approved, October 3, 1942.

[CHAPTER 580]

JOINT RESOLUTION
To remove certain limitations on the cost of construction of Army and Navy living quarters.

Resolved by the Senate and House of Representatives of the United States of America in Congress assembled, That limitations heretofore or hereafter placed upon the cost of construction of quarters for commissioned officers, commissioned warrant or warrant officers, and enlisted men of the Army and Navy shall not be construed to prohibit or exclude additional expenditures for equipment and work outside of such quarters, including, but not limited to, providing for the furnishing of electricity, gas, water, sewage disposal, and for roads, walks, grading, and drainage.

Approved, October 6, 1942.

[CHAPTER 581]

AN ACT
To amend the Soldiers’ and Sailors’ Civil Relief Act of 1940, as amended, to extend the relief and benefits provided therein to certain persons, to include certain additional proceedings and transactions therein, to provide further relief for persons in military service, to change certain insurance provisions thereof, and for other purposes.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That this Act may be cited as the Soldiers’ and Sailors’ Civil Relief Act Amendments of 1942.

SEC. 2. (a) Section 103 (1) of the Soldiers’ and Sailors’ Civil Relief Act of 1940 is amended by striking out the words “and others” and inserting in lieu thereof “accommodation makers, and others, whether primarily or secondarily”.

(b) Section 103 (2) of such Act is amended by striking out the words “or other person” and inserting in lieu thereof “accommodation maker, or other person whether primarily or secondarily”.

SEC. 3. Section 103 of such Act is amended by adding at the end thereof the following:

“(3) Whenever, by reason of the military service of a principal upon a criminal bail bond the sureties upon such bond are prevented from enforcing the attendance of their principal and performing their obligation the court shall not enforce the provisions of such bond during the military service of the principal thereon and may in accordance with principles of equity and justice either during or after such service discharge such sureties and exonerate the bail.

“(4) Nothing contained in this Act shall prevent a waiver in writing of the benefits afforded by subsections (1) and (2) of this section by any surety, guarantor, endorser, accommodation maker, or other person
whether primarily or secondarily liable upon the obligation or liability, except that after the date of enactment of the Soldiers' and Sailors' Civil Relief Act Amendments of 1942 no such waiver shall be valid unless it is executed as an instrument separate from the obligation or liability in respect of which it applies, and no such waiver shall be valid after the beginning of the period of military service if executed by an individual who subsequent to the execution of such waiver becomes a person in military service, or if executed by a dependent of such individual, unless executed by such individual or dependent during the period specified in section 106.  

Sec. 4. Article I of such Act is amended by adding at the end thereof the following:  

"Sec. 104. Persons who serve with the forces of any nation with which the United States may be allied in the prosecution of any war in which the United States engages while this Act remains in force and who immediately prior to such service were citizens of the United States shall, except in those cases provided for in section 512, be entitled to the relief and benefits afforded by this Act if such service is similar to military service as defined in this Act, unless they are dishonorably discharged therefrom, or it appears that they do not intend to resume United States citizenship.  

"Sec. 105. The Secretary of War and the Secretary of the Navy shall make provision, in such manner as each may deem appropriate for his respective Department, to insure the giving of notice of the benefits accorded by this Act to persons in and to persons entering military service. The Director of Selective Service shall cooperate with the Secretary of War and the Secretary of the Navy in carrying out the provisions of this section.  

"Sec. 106. Any person who has been ordered to report for induction under the Selective Training and Service Act of 1940, as amended, shall be entitled to the relief and benefits accorded persons in military service under articles I, II, and III of this Act during the period beginning on the date of receipt of such order and ending on the date upon which such person reports for induction; and any member of the Enlisted Reserve Corps who is ordered to report for military service shall be entitled to such relief and benefits during the period beginning on the date of receipt of such order and ending on the date upon which he reports for such service.  

"Sec. 107. Nothing contained in this Act shall prevent—  

"(a) the modification, termination, or cancelation of any contract, lease, or bailment or any obligation secured by mortgage, trust deed, lien, or other security in the nature of a mortgage, or  

"(b) the repossession, foreclosure, sale, forfeiture, or taking possession of property which is security for any obligation or which has been purchased or received under a contract, lease, or bailment, pursuant to a written agreement of the parties thereto (including the person in military service concerned, or the person to whom section 106 is applicable, whether or not such person is a party to the obligation), or their assignees, executed during or after the period of military service of the person concerned or during the period specified in section 106."

Sec. 5. Section 205 of such Act is amended to read as follows:  

"Sec. 205. The period of military service shall not be included in computing any period now or hereafter to be limited by any law, regulation, or order for the bringing of any action or proceeding in any court, board, bureau, commission, department, or other agency of government by or against any person in military service or by
or against his heirs, executors, administrators, or assigns, whether such cause of action or the right or privilege to institute such action or proceeding shall have accrued prior to or during the period of such service, nor shall any part of such period which occurs after the date of enactment of the Soldiers' and Sailors' Civil Relief Act Amendments of 1942 be included in computing any period now or hereafter provided by any law for the redemption of real property sold or forfeited to enforce any obligation, tax, or assessment.

Sec. 6. Article II of such Act is amended by adding at the end thereof the following:

"SEC. 206. No obligation or liability bearing interest at a rate in excess of 6 per centum per annum incurred by a person in military service prior to his entry into such service shall, during any part of the period of military service which occurs after the date of enactment of the Soldiers' and Sailors' Civil Relief Act Amendments of 1942, bear interest at a rate in excess of 6 per centum per annum unless, in the opinion of the court, upon application thereto by the obligee, the ability of such person in military service to pay interest upon such obligation or liability at a rate in excess of 6 per centum per annum is not materially affected by reason of such service, in which case the court may make such order as in its opinion may be just. As used in this section the term 'interest' includes service charges, renewal charges, fees, or any other charges (except bona fide insurance) in respect of such obligation or liability."

Sec. 7. The title to article III of such Act is amended to read as follows: "RENT, INSTALLMENT CONTRACTS, MORTGAGES, LIENS, ASSIGNMENTS, LEASES."

Sec. 8. (a) Section 300 (2) of such Act is amended by adding the following sentence: "Where such stay is granted or other order is made by the court, the owner of the premises shall be entitled, upon application therefor, to relief in respect of such premises similar to that granted persons in military service in sections 301, 302, and 500 of this Act to such extent and for such period as may appear to the court to be just."

(b) Section 300 (3) of such Act is amended by inserting after the word "and" a comma and "or attempts to do so.”

Sec. 9. (a) Section 301 (1) of such Act is amended to read as follows:

"SEC. 301. (1) No person who has received, or whose assignor has received, under a contract for the purchase of real or personal property, or of lease or bailment with a view to purchase of such property, a deposit or installment of the purchase price, or a deposit or installment under the contract, lease, or bailment, from a person or from the assignor of a person who, after the date of payment of such deposit or installment, has entered military service, shall exercise any right or option under such contract to rescind or terminate the contract or resume possession of the property for nonpayment of any installment thereof occurring prior to or during the period of such military service, except by action in a court of competent jurisdiction."

(b) Section 302 (1) of such Act is amended by striking out the words "originating prior to the date of approval of this Act and", and by inserting after the word "him" the words "which obligations originated prior to such person's period of military service."

(c) Sections 301 (3) and 302 (2) of such Act are each amended by striking out the words "except as provided in section 303."

(d) Section 301 (2) of such Act is amended by striking out the word "hereof" and inserting in lieu thereof the words "of this section or in section 107, or attempts to do so."
Sec. 10. Section 302 (3) of such Act is amended to read as follows:

"(3) No sale, foreclosure, or seizure of property for nonpayment of any sum due under any such obligation, or for any other breach of the terms thereof, whether under a power of sale, under a judgment entered upon warrant of attorney to confess judgment contained therein, or otherwise, shall be valid if made after the date of enactment of the Soldiers' and Sailors' Civil Relief Act Amendments of 1942 and during the period of military service or within three months thereafter, except pursuant to an agreement as provided in section 107, unless upon an order previously granted by the court and a return thereto made and approved by the court.

"(4) Any person who shall knowingly cause to be made any sale, foreclosure, or seizure of property, defined as invalid by subsection (3) hereof, or attempts so to do, shall be guilty of a misdemeanor and shall be punished by imprisonment not to exceed one year or by fine not to exceed $1,000, or both."

Sec. 11. Section 303 of such Act is repealed.

Sec. 12. Article III of such Act is amended by adding at the end thereof the following:

"Sec. 303. Where a proceeding to foreclose a mortgage upon or to resume possession of personal property, or to rescind or terminate a contract for the purchase thereof, has been stayed as provided in this Act, the court may, unless in its opinion an undue hardship would result to the dependents of the person in military service, appoint three disinterested parties to appraise the property and, based upon the report of the appraisers, order such sum, if any, as may be just, paid to the person in military service or his dependent, as the case may be, as a condition of foreclosing the mortgage, resuming possession of the property, or rescinding or terminating the contract.

Sec. 304. (1) The provisions of this section shall apply to any lease covering premises occupied for dwelling, professional, business, agricultural, or similar purposes in any case in which (a) such lease was executed by or on the behalf of a person who, after the execution of such lease, entered military service, and (b) the premises so leased have been occupied for such purposes, or for a combination of such purposes, by such person or by him and his dependents.

"(2) Any such lease may be terminated by notice in writing delivered to the lessor (or his grantee) or to the lessor's (or his grantee's) agent by the lessee at any time following the date of the beginning of his period of military service. Delivery of such notice may be accomplished by placing it in an envelope properly stamped and duly addressed to the lessor (or his grantee) or to the lessor's (or his grantee's) agent and depositing the notice in the United States mails. Termination of any such lease providing for monthly payment of rent shall not be effective until thirty days after the first date on which the next rental payment is due and payable subsequent to the date when such notice is delivered or mailed. In the case of all other leases, termination shall be effected on the last day of the month following the month in which such notice is delivered or mailed and in such case any unpaid rental for a period preceding termination shall be proratably computed and any rental paid in advance for a period succeeding termination shall be refunded by the lessor (or his assignee). Upon application by the lessee to the appropriate court prior to the termination period provided for in the notice, any relief granted in this subsection shall be subject to such modifications or restrictions as in the opinion of the court justice and equity may in the circumstances require.

"(3) Any person who shall knowingly seize, hold, or detain the personal effects, clothing, furniture, or other property of any person
who has lawfully terminated a lease covered by this section, or in any manner interfere with the removal of such property from the premises covered by such lease, for the purpose of subjecting or attempting to subject any of such property to a claim for rent accruing subsequent to the date of termination of such lease, or attempts so to do, shall be guilty of a misdemeanor and shall be punished by imprisonment not to exceed one year or by fine not to exceed $1,000, or both.

"Sec. 305. (1) Where any life insurance policy on the life of a person in military service has been assigned prior to such person's period of military service to secure the payment of any obligation of such person, no assignee of such policy (except the insurer in connection with a policy loan) shall, during the period of military service of the insured or within one year thereafter, except upon the consent in writing of the insured made during such period or when the premiums thereon are due and unpaid or upon the death of the insured, exercise any right or option by virtue of such assignment unless upon leave of court granted upon an application made therefor by such assignee. The court may thereupon refuse to grant such leave unless in the opinion of the court the ability of the obligor to comply with the terms of the obligation is not materially affected by reason of his military service. For the purpose of this subsection premiums which are guaranteed under the provisions of article IV of this Act shall not be deemed to be due and unpaid.

"(2) No person shall exercise any right to foreclose or enforce any lien for storage of household goods, furniture, or personal effects of a person in military service during such person's period of military service and for three months thereafter except upon an order previously granted by a court upon application therefor and a return thereto made and approved by the court. In such proceeding the court may, after hearing, in its discretion, on its own motion, and shall, on application to it by such person in military service or some person on his behalf, unless in the opinion of the court the ability of the defendant to pay the storage charges due is not materially affected by reason of his military service—

(a) stay the proceedings as provided in this Act; or

(b) make such other disposition of the case as may be equitable to conserve the interest of all parties.

The enactment of the provisions of this subsection shall not be construed in any way as affecting or as limiting the scope of section 302 of this Act.

"(3) Any person who shall knowingly take any action contrary to the provisions of this section, or attempts so to do, shall be guilty of a misdemeanor and shall be punished by imprisonment not to exceed one year or by fine not to exceed $1,000, or both.

"Sec. 306. Dependents of a person in military service shall be entitled to the benefits accorded to persons in military service under the provisions of this article upon application to a court therefor, unless in the opinion of the court the ability of such dependents to comply with the terms of the obligation, contract, lease, or bailment has not been materially impaired by reason of the military service of the person upon whom the applicants are dependent.”

"Sec. 400. As used in this article—

"(a) The term ‘policy’ shall include any contract of life insurance or policy on a life, endowment, or term plan, including any benefit in the nature of life insurance arising out of membership in any frater-
Persons entitled to benefits.

Notice to military and naval authorities.

Maximum amount of insurance.

Forms of application.
as shall be prescribed by regulations. The insured who has made application for protection under this article and the insurer shall be deemed to have agreed to such modification of the policy as may be required to give this article full force and effect with respect to such policy.

"Sec. 403. The Administrator of Veterans' Affairs shall find whether the policy is entitled to protection under this article and shall notify the insured and the insurer of such finding. Any policy found by the Administrator of Veterans' Affairs to be entitled to protection under this article shall not, subsequent to date of application, and during the period of military service of the insured or during two years after the expiration of such service, lapse or otherwise terminate or be forfeited for the nonpayment of a premium becoming due and payable, or the nonpayment of any indebtedness or interest.

"Sec. 404. No dividend or other monetary benefit under a policy shall be paid to an insured or used to purchase dividend additions while a policy is protected by the provisions of this article except with the consent and approval of the Veterans' Administration. If such consent is not procured, such dividends or benefits shall be added to the value of the policy to be used as a credit when final settlement is made with the insurer. No cash value, loan value, or withdrawal of dividend accumulation, or unearned premium, or other value of similar character shall be available to the insured while the policy is protected under this article except upon approval by the Veterans' Administration. The insured's right to change a beneficiary designation or select an optional settlement for a beneficiary shall not be affected by the provisions of this article.

"Sec. 405. In the event of maturity of a policy as a death claim or otherwise before the expiration of the period of protection under the provisions of this article, the insurer in making settlement will deduct from the amount of insurance the premiums guaranteed under this article, together with interest thereon at the rate fixed in the policy for policy loans. If no rate of interest is specifically fixed in the policy, the rate shall be the rate fixed for policy loans in other policies issued by the insurer at the time the policy brought under the Act was issued. The amount deducted by reason of the protection afforded by this article shall be reported by the insurer to the Administrator of Veterans' Affairs.

"Sec. 406. Payment of premiums and interest thereon at the rate specified in section 405 hereof becoming due on a policy while protected under the provisions of this article is guaranteed by the United States, and if the amount so guaranteed is not paid to the insurer prior to the expiration of the period of insurance protection under this article, the amount then due shall be treated by the insurer as a policy loan on such policy, but if at the expiration of said period the cash surrender value is less than the amount then due, the policy shall cease and terminate and the United States shall pay the insurer the difference between such amount and the cash surrender value. The amount paid by the United States to an insurer on account of applications approved under the provisions of this article, as amended, shall become a debt due to the United States by the insured on whose account payment was made and, notwithstanding any other Act, such amount may be collected either by deduction from any amount due said insured by the United States or as otherwise authorized by law.

"Sec. 407. The Administrator of Veterans' Affairs is hereby authorized and directed to provide by regulations for such rules of procedure and forms as he may deem advisable in carrying out the
provisions of this article. The findings of fact and conclusions of law made by the Administrator of Veterans’ Affairs in administering the provisions of this article shall be final, and shall not be subject to review by any other official or agency of the Government. The Administrator of Veterans’ Affairs shall report annually to the Congress on the administration of this article.

“SEC. 408. (1) The provisions of this article in force immediately prior to the enactment of the Soldiers’ and Sailors’ Civil Relief Act amendments of 1942 (hereinafter in this section called ‘such provisions’) shall remain in full force and effect with respect to all valid applications for protection executed prior to the date of enactment of the Soldiers’ and Sailors’ Civil Relief Act amendments of 1942 and all policies to which such applications pertain shall continue to be entitled to the protection granted thereby.

“(2) Any insurer under a policy accepted under such provisions shall, subject to the approval of the Administrator of Veterans’ Affairs and upon complete surrender by it to the United States, within ninety days after the date of enactment of the Soldiers’ and Sailors’ Civil Relief Act amendments of 1942, of all certificates issued in accordance with such provisions together with all right to payment thereunder, be entitled to the guarantee of unpaid premiums and interest thereon and the mode of settlement for such policies as provided by this article, as amended. The privileges and benefits granted by the foregoing sentence shall be in lieu of the method of settlement, and the requirement for accounts and reports prescribed by such provisions. In the event any such insurer fails to surrender within the said ninety days all such certificates and rights to payment, the accounts, reports, and settlements required to be made by such insurer under such provisions shall continue to be made as required and shall be governed by such provisions.”

Sec. 14. (a) Section 500 (1) and (2) are amended to read as follows:

“SEC. 500. (1) The provisions of this section shall apply when any taxes or assessments, whether general or special (other than taxes on income), whether falling due prior to or during the period of military service, in respect of personal property, money, or credits, or real property owned and occupied for dwelling, professional, business, or agricultural purpose by a person in military service or his dependents at the commencement of his period of military service and still so occupied by his dependents or employees are not paid.

“(2) No sale of such property shall be made to enforce the collection of such tax or assessment, or any proceeding or action for such purpose commenced, except upon leave of court granted upon application made therefor by the collector of taxes or other officer whose duty it is to enforce the collection of taxes or assessments. The court thereupon, unless in its opinion the ability of the person in military service to pay such taxes or assessments is not materially affected by reason of such service, may stay such proceedings or such sale, as provided in this Act, for a period extending not more than six months after the termination of the period of military service of such person.”

(b) Section 500 (5) of such Act is repealed.

Sec. 15. Section 509 of such Act is amended by striking out “section 500” and inserting in lieu thereof “sections 500, 513, and 514” and by striking out the word “section” at the end thereof and inserting in lieu thereof the word “sections”.

Sec. 16. Section 512 of such Act is amended by striking out the words “this article” and inserting in lieu thereof “sections 501 to 511, inclusive”.

Report to Congress.

Policies accepted under prior Act. Surrender of certificates, guarantee of unpaid premiums, etc.

Restriction on sale to enforce collection.
Sec. 17. Article V of such Act is amended by adding at the end thereof the following:

"Sec. 514. For the purposes of taxation in respect of any person, or of his property, income, or gross income, by any State, Territory, possession, or political subdivision of any of the foregoing, or by the District of Columbia, such person shall not be deemed to have lost a residence or domicile in any State, Territory, possession, or political subdivision of any of the foregoing, or in the District of Columbia, solely by reason of being absent therefrom in compliance with military or naval orders, or to have acquired a residence or domicile in, or to have become resident in or a resident of, any other State, Territory, possession, or political subdivision of any of the foregoing, or the District of Columbia, while, and solely by reason of being, so absent. For the purposes of taxation in respect of the income or gross income of any such person by any State, Territory, possession, or political subdivision of any of the foregoing, or the District of Columbia, of which such person is not a resident or in which he is not domiciled, compensation for military or naval service shall not be deemed income for services performed within, or from sources within, such State, Territory, possession, political subdivision, or District. This section shall be effective as of September 8, 1939, except that it shall not require the crediting or refunding of any tax paid prior to the date of the enactment of the Soldiers' and Sailors' Civil Relief Act amendments of 1942."

Sec. 18. Such Act is amended by adding at the end thereof the following:

"ARTICLE VII—FURTHER RELIEF

"Sec. 700. (1) A person may, at any time during his period of military service or within six months thereafter, apply to a court for relief in respect of any obligation or liability incurred by such person prior to his period of military service or in respect of any tax or assessment whether falling due prior to or during his period of military service. The court, after appropriate notice and hearing, unless in its opinion the ability of the applicant to comply with the terms of such obligation or liability or to pay such tax or assessment has not been materially affected by reason of his military service, may grant the following relief:

"(a) In the case of an obligation payable under its terms in installments under a contract for the purchase of real estate, or secured by a mortgage or other instrument in the nature of a mortgage upon real estate, a stay of the enforcement of such obligation during the applicant's period of military service and, from the date of termination of such period of military service or from the date of application if made after such service, for a period equal to the period of the remaining life of the installment contract or other instrument plus a period of time equal to the period of military service of the applicant, or any part of such combined period, subject to payment of the balance of principal and accumulated interest due and unpaid at the date of termination of the period of military service or from the date of application, as the case may be, in equal installments during such combined period at such rate of interest on the unpaid balance as is prescribed in such contract, or other instrument evidencing the obligation, for installments paid when due, and subject to such other terms as may be just.

"(b) In the case of any other obligation, liability, tax, or assessment, a stay of the enforcement thereof during the applicant's period of military service and, from the date of termination of such period of military service or from the date of application if made after such service, for a period of time equal to the period of military service..."
Relief from fines or penalties.

CHAPTER 582
October 9, 1942
AN ACT
To permit appointment of White House police, in accordance with the civil-service laws, from sources outside the Metropolitan and United States Park Police forces.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That, in addition to appointment from members of the Metropolitan Police force and the United States Park Police force, as provided in section 2 of the Act of September 14, 1922, as amended (U. S. C., title 3, sec. 62 (a)), members of the White House Police force may be appointed, and vacancies in such force filled, in accordance with the provisions of the civil-service laws and the regulations issued pursuant thereto.

Sec. 2. Members appointed pursuant to this Act shall be entitled to the same privileges as to salary, grade, uniforms, equipment, transfer, leave, relief funds, retirement, and refunds as members appointed from the Metropolitan Police force and the United States Park Police force.

Approved, October 9, 1942.

CHAPTER 583
October 9, 1942
AN ACT
To abolish the Guilford Courthouse National Military Park Commission, and for other purposes.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the Guilford Courthouse National Military Park Commission, established pursuant to the Act of March 2, 1917 (39 Stat. 996; 16 U. S. C. 430i), is abolished effective at the expiration, on October 13, 1941, of the current appointment of the resident commissioner.

Approved, October 9, 1942.

CHAPTER 584
October 9, 1942
AN ACT
To reorganize the system of land offices and land districts in Alaska.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the office of register of the district land office at Anchorage, Alaska, and the office of ex officio register and ex officio receiver of the district land offices at Nome and at Fairbanks, Alaska, are hereby abolished, effective six months after the date of approval of this Act or at such earlier date as the Secretary of the Interior may find that arrangements necessary to carry out the provisions of section 2 of this Act have been completed.
SEC. 2. The duties performed by the register at Anchorage and by the ex officio register and the ex officio receiver at Nome and at Fairbanks prior to the abolishment of such offices thereafter shall be performed at each office under the title "register" by such civil-service employee of the Department of the Interior as the Secretary of the Interior may appoint or designate for that purpose: Provided, That the present incumbent of the office of register at Anchorage is hereby covered into the classified civil service, and, subject to civil-service rules, shall be appointed to a position at the Anchorage office and designated to act at that office under the title "register".

SEC. 3. The Secretary of the Interior is hereby authorized to designate an additional employee of the Department of the Interior for each land office in Alaska to act as register pursuant to the provisions of the Acts of October 28, 1921 (42 Stat. 208), and May 17, 1926 (44 Stat. 558).

SEC. 4. The employees designated to serve as registers and acting registers shall be charged with all the obligations, duties, and responsibilities provided by law which are applicable to registers and acting registers, respectively, of the district land offices.

SEC. 5. No provision of this Act shall relieve any public land claimant from the necessity of making payment of fees, commissions, or purchase money required by law or regulation in connection with an application, selection, location, or lease of public lands in Alaska, and all such payments, when made, shall be covered into the Treasury of the United States.

SEC. 6. Subject to the authority conferred upon the Secretary of the Interior by this section, the land districts and land offices existing in Alaska on the date of the approval of this Act are hereby continued. The Secretary of the Interior is hereby authorized and empowered in his discretion to change the boundaries of, or discontinue, any land district in Alaska, and in lieu thereof to designate such land district, or land region, as, in his opinion, is necessary for the transaction of the business relating to the public lands in the Territory and to designate or change the location of any land office for such land district or land region.

SEC. 7. Section 12 of the Act of May 14, 1898 (30 Stat. 409, 414), and sections 1, 2, and 3 of the Act of March 2, 1907 (34 Stat. 1232), are hereby repealed. The Act of February 14, 1902 (32 Stat. 5, 20), is hereby amended by striking therefrom the words: "That on and after June first, nineteen hundred and two, the number of land offices and land districts in the district of Alaska is hereby reduced to one, the location of which shall be fixed by the President." The proviso contained in the Act of May 21, 1928 (45 Stat. 684), is hereby amended to read as follows: "That the provisions of this Act shall not apply to the Territory of Alaska."

Approved, October 9, 1942.

[CHAPTER 585]

AN ACT

To amend the Nationality Act of 1940 to preserve the nationality of citizens residing abroad.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That chapter IV of the Nationality Act of 1940, section 409, is amended to read as follows:

"Sec. 409. Nationality shall not be lost under the provisions of section 404 or 407 of this Act until the expiration of four years following the date of the approval of this Act: Provided, however, That a naturalized person who shall have become subject to the presumption
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that he has ceased to be an American citizen as provided for in the second paragraph of section 2 of the Act of March 2, 1907 (34 Stat. 1228), and who shall not have overcome it under the rules in effect immediately preceding the date of the approval of this Act, shall continue to be subject to such presumption for the period of four years following the date of the approval of this Act unless it is overcome during such period.”

Approved, October 9, 1942.

[CHAPTER 586] AN ACT

To amend the Act approved August 27, 1940 (54 Stat. 864), entitled “An Act increasing the number of naval aviators in the line of the Regular Navy and Marine Corps, and for other purposes”.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That section 4 of the Act entitled “An Act increasing the number of naval aviators in the line of the Regular Navy and Marine Corps, and for other purposes”, approved August 27, 1940 (54 Stat. 864), is hereby amended by adding before the period at the end thereof the following: “: Provided further, That this section shall be effective from September 8, 1939”.

Approved, October 10, 1942.

[CHAPTER 587] AN ACT

To authorize an exchange of land at Mechanicsburg, Pennsylvania, between Edgar Eberly and the United States.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the Secretary of the Navy be, and he is hereby, authorized to transfer under such conditions as may be approved by the said Secretary to Edgar Eberly, of Mechanicsburg, Pennsylvania, without cost to said Edgar Eberly, all right, title, and interest of the United States in and to a strip of land containing three and ninety-seven one-hundredths acres, more or less, in Mechanicsburg, Pennsylvania, metes and bounds description of which is on file in the Navy Department.

Sec. 2. The Secretary of the Navy is further authorized on behalf of the United States to accept from Edgar Eberly of Mechanicsburg, Pennsylvania, without cost to the United States, all right, title, and interest of said Edgar Eberly in and to a strip of land consisting of three and ninety-seven one-hundredths acres, more or less, in Mechanicsburg, Pennsylvania, metes and bounds description of which is on file in the Navy Department.

Approved, October 10, 1942.

[CHAPTER 588] AN ACT

To amend the Act approved March 2, 1933, by suspending the provisions relative to a Navy ration in kind, and for other purposes.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the provisions of the Act approved March 2, 1933 (34 U. S. C. 902a), prescribing a ration in kind shall be suspended except in those cases where the Secretary of the Navy may determine such suspension
contrary to the best interests of the Navy: Provided, That during any period of suspension, the Secretary of the Navy is authorized to fix the limit of the cost of the rations furnished persons entitled thereto.

Sec. 2. The authority granted in this Act shall remain in force until six months after the termination of the present war, or until such earlier time as the Congress by concurrent resolution or the President by proclamation may designate.

Approved, October 10, 1942.

[CHAPTER 589]  
AN ACT  
To suspend until June 30, 1945, the running of the statute of limitations applicable to violations of the antitrust laws.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the running of any existing statute of limitations applicable to violations of the antitrust laws of the United States, now indictable or subject to civil proceedings under any existing statutes, shall be suspended until June 30, 1945, or until such earlier time as the Congress by concurrent resolution, or the President, may designate. This Act shall apply to acts, offenses, or transactions where the existing statute of limitations has not yet fully run, but it shall not apply to acts, offenses, or transactions which are already barred by the provisions of existing laws.

Sec. 2. That this Act shall be in force and effect from and after the date of its passage.

Approved, October 10, 1942.

[CHAPTER 591]  
AN ACT  
To provide for medical care and funeral expenses for certain members of the Naval Reserve Officers' Training Corps.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That section 22 of the Act approved March 4, 1925 (34 U. S. C. 821), as amended, is hereby further amended as follows:

First line, after "Sec. 22", insert "(a)".

At the end of such section insert a new subsection to read as follows: "(b) Members of the Naval Reserve Officers' Training Corps who suffer disability, including members who have heretofore suffered disability during the present war or the national emergency preceding it, from personal injury, illness, or disease occurring in line of duty while en route to or from and while participating in authorized practice cruises, shall, under such regulations as the Secretary of the Navy may prescribe, be entitled at Government expense to such hospitalization, rehospitalization, medical and surgical care and treatment, in hospital or at their homes, as is necessary for the appropriate treatment of such personal injury, illness, or disease until the disability resulting therefrom cannot be materially improved by hospitalization or treatment, and to the necessary transportation and subsistence incident to such hospital and medical treatment and return to their homes when discharged therefrom."

Sec. 2. That section 3 (c) of the Act approved April 20, 1940 (34 U. S. C. 926), is hereby amended by adding at the end thereof the words "and members of the Naval Reserve Officers' Training Corps who die while en route to or from or while participating in author-
ized practice cruises or while hospitalized or undergoing treatment as provided in Section 22 (b) of the Act approved March 4, 1926 (34 U.S.C. 821), as amended."

SEC. 3. Appropriations currently available for transportation, medical care, and treatment of naval personnel and funeral expenses of deceased members of the naval service shall be available for the expenditures authorized by this Act.

Approved, October 13, 1942.

[CHAPTER 592]

AN ACT

To authorize the Secretary of War to exchange certain lands of the United States located within the Fort De Russy Military Reservation, Oahu, Territory of Hawaii, for certain land at Barbers Point, Oahu, owned by the Territory of Hawaii.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the Secretary of War be, and he is hereby, authorized to convey, subject to such conditions as he may prescribe, to the Territory of Hawaii all right, title, and interest of the United States in and to three parcels of land located within the boundaries of the Fort De Russy Military Reservation on the Island of Oahu, Territory of Hawaii, aggregating sixty-two thousand two hundred and nineteen square feet, more or less, in exchange for title to seventy-five and sixteen one-thousandths acres of land, more or less, together with an easement for a right-of-way for road purposes in common with the grantors, situate at Barbers Point, Ewa, Oahu.

Approved, October 13, 1942.

[CHAPTER 601]

AN ACT

To amend the law relating to the care and custody of insane residents of Alaska, and for other purposes.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That when used in this Act unless otherwise expressly stated or unless the context or subject matter requires—

(a) "Secretary" means Secretary of the Interior;

(b) "Alaska" means the Territory of Alaska;

(c) "Mental institution" means any asylum, sanitarium, or hospital under contract with the Department of the Interior or otherwise authorized by law to have the care, treatment, or custody of patients;

(d) "Resident" means a person who has his legal residence in Alaska;

(e) "Patient" means a resident of or person in Alaska who has been legally adjudged insane and committed to a mental institution;

(f) "Medical officer" means the Federal medical officer supervising the psychiatric care and treatment of patients at any medical institution.

SEC. 2. That portion of section 7 of the Act entitled "An Act relating to affairs in the Territories", approved February 6, 1909 (35 Stat. 600, 601), which reads as follows:

"That the Secretary of the Interior shall hereafter, as in his judgment may be deemed advisable, advertise for and receive bids for the care and custody of persons legally adjudged insane in the District of Alaska and in behalf of the United States shall contract, for one or more years, as may be deemed best, with a responsible asylum
or sanitarium west of the main range of the Rocky Mountains, submitting the lowest and best responsible bid for the care and custody of persons legally adjudged insane in said District of Alaska, the cost of advertising for bids, executing the contract and caring for the insane to be paid from appropriations to be made for such service upon estimates to be submitted to Congress annually"; is hereby amended to read as follows:

"The Secretary in behalf of the United States is authorized to contract, for one or more years, with a responsible asylum, sanitarium, or hospital west of the main range of the Rocky Mountains submitting the lowest responsible bid for the care, treatment, and custody of patients. The cost of advertising for bids, executing the contract, and caring for the insane shall be paid from appropriations to be made for such service upon estimates to be submitted to Congress annually."

Sec. 3. The superintendent or other proper officer of any mental institution shall, upon admission of a patient to such institution, be entitled to the temporary and immediate custody of the moneys and personal property on the person of the patient and shall keep a proper account thereof. Such moneys may be used from time to time for the benefit of a patient if the patient so requests. Upon parole or discharge of any patient from such institution, all moneys and personal property remaining to the credit of the patient shall be returned to him or his legal representatives.

Sec. 4. Section 1 of the Act entitled "An Act to provide for the disposition of moneys of the legally adjudged insane of Alaska who have been cared for by the Secretary of the Interior"; approved April 24, 1926 (44 Stat. 322), is hereby amended to read as follows:

"All articles of personal property belonging to a patient, who has died prior to his parole or discharge from a mental institution or has eloped therefrom, and remaining in the custody of the superintendent or other proper officer of such institution, shall, if unclaimed by such patient, or his legal heirs or representatives, within the period of five years after the decease of such patient or the date of leaving the institution, be disposed of in such manner as the Secretary may prescribe, and any proceeds resulting therefrom shall be covered into the Treasury by the Secretary. Any moneys remaining to the credit of such patient, if unclaimed by his legal heirs or representatives or such patient within the period of five years after the decease of such patient or the date of the leaving of such institution, shall be covered into the Treasury by the Secretary."

Sec. 5. Section 2 of the Act entitled "An Act to provide for the disposition of moneys of the legally adjudged insane of Alaska who have been cared for by the Secretary of the Interior"; approved April 24, 1926 (44 Stat. 322), is hereby amended to read as follows:

"The Secretary shall cause diligent inquiry to be made, in every instance after death or elopement of any patient, to ascertain his whereabouts or that of his legal heirs or representatives and shall turn over to the proper party or parties any moneys or articles of personal property in the custody of the superintendent of the institution to the credit of such person. Claims to such moneys or articles of personal property may be presented to the Secretary at any time. In the event a claim is established by competent proof more than five years after the death or elopement of a patient, it shall be certified to Congress for consideration."

Sec. 6. The superintendent of any mental institution shall discharge any patient, except one held on order of a court or judge having criminal jurisdiction in any action or proceeding arising out of a criminal offense, as follows:
(1) Upon the written certification by the medical officer that such patient is considered to be recovered.
(2) Upon the written certification by the medical officer that such patient, while not recovered, is considered in remission and is not deemed dangerous to himself or others and is able to support himself.
(3) Upon the return of such patient, if a nonresident of Alaska, to his legal residence or upon transfer of such patient to a United States Veterans' Bureau facility.
(4) Upon order by a court or judge having jurisdiction.
(5) After the continuous absence on leave of such patient from such mental institution for more than twelve months unless, in the judgment of the medical officer, such discharge would not be in the best interests of the public and the patient.

(b) The superintendent of any mental institution may permit absence on leave to any patient, who is not recovered, under conditions that are satisfactory to the medical officer and when, in the judgment of the medical officer, absence on leave will not be detrimental to the public welfare and will be of benefit to such patient: Provided, That the superintendent shall satisfy himself, by sufficient proof, that such patient is able to support himself or that the friends or relatives of such patient are willing and financially able to receive and care for such patient: And provided further, That the order committing such patient to such institution shall continue in force and effect until he is discharged as herein provided. A mental institution shall not be liable for the expense or support of a patient while he is on leave of absence. The superintendent of a mental institution from which a patient is absent on leave shall terminate the leave and authorize the actual return of such patient to such institution when, in the judgment of the medical officer, the return of the patient to the institution would be in the best interest of the public and the patient. Any patient who is absent on leave or escapes from a mental institution to which he has been committed may, upon the direction of the superintendent of such institution, be returned thereto by a peace officer or any officer or employee of such institution.

(c) No patient shall be discharged or granted absence on leave from a mental institution without suitable clothing and the Secretary may furnish the same, and such amount of money, not exceeding $25, as the medical officer may consider necessary. The Secretary may also furnish to any patient, who has been discharged or granted absence on leave, transportation to his legal residence or to such other place as the Secretary may deem appropriate, provided that the cost of such transportation shall not exceed the cost of transporting such patient to his legal residence.

Sec. 7. (a) The superintendent of any mental institution may place at board in a suitable family in a place in Alaska or elsewhere any patient who is considered by the medical officer to be a suitable person for boarding out. Such boarder shall be deemed to be a patient of the institution. The cost to the United States of the board of such patient shall not exceed the amount specified by the Secretary.
(b) The superintendent of the institution shall cause all patients placed at board by such institution in families at the expense of the United States to be inspected at suitable intervals by a representative of the institution.
(c) The superintendent of the institution may at any time remove to another boarding place, or back to the institution whence the boarded-out patient came, any or all such patients in accordance with the judgment of the medical officer of what will be most beneficial to them. Not more than four patients shall be boarded out at the same time at any one home or family.
SEC. 8. The commitment papers of any person adjudged insane in Alaska shall include a statement by the committing authority as to the legal residence of such person. The Secretary shall, as soon as practicable, return to the State or country to which they have a legal residence all patients who are not residents of Alaska. For the purpose of facilitating the return of such persons, the Secretary may enter into a reciprocal agreement with any State or political subdivision thereof for prompt return under proper supervision of residents of such State or Alaska who have been legally adjudged insane. Residents of Alaska who have been legally adjudged insane outside of Alaska shall, with the approval of the Secretary, be transferred to a mental institution. All expenses incurred in returning to their legal residence patients who are nonresidents of Alaska may be paid from applicable appropriations for the care and custody of the insane of Alaska, but the expense of transferring residents of Alaska who have been legally adjudged insane outside of Alaska shall be borne by the State making the transfer.

SEC. 9. It shall be the duty of a patient, or his legal representative, spouse, parents, adult children, in that sequence, to pay or contribute to the payment of the charges for the care or treatment of such patient in such manner and proportion as the Secretary may find to be within their ability to pay: Provided, That such charges shall in no case exceed the actual cost of such care and treatment. The order of the Secretary relating to the payment of charges by persons other than the patient, or his legal representative shall be prospective in effect and shall relate only to charges to be incurred subsequent to the order: Provided, however, That if any of the above-named persons willfully conceal their ability to pay, such persons shall be ordered to pay, to the extent of their ability, charges accruing during the period of such concealment. The Secretary may cause to be made such investigations as may be necessary to determine such ability to pay, including the requirement of sworn statements of income by such persons.

SEC. 10. Any Acts, or parts thereof, in conflict with the provisions hereof are hereby repealed.

Approved, October 14, 1942.
To authorize the transportation of dependents and household effects of personnel of the Navy, Marine Corps, Coast Guard, and Coast and Geodetic Survey, incident to secret or confidential orders, and for other purposes.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That officers and enlisted men of the Navy, Marine Corps, and Coast Guard, and the reserve components thereof when on active duty, of grades entitling them to transportation of dependents and household effects on change of stations, ordered to or from duty under secret or confidential orders or orders from which the names or locations of the ships or stations involved are omitted for reasons of security shall, upon application of such personnel or their dependents, be entitled to transportation for their dependents and household effects, including packing, crating, and unpacking thereof, from their stations or places of storage in the United States to any other points in the United States, and from such points to new stations in the United States to which such personnel may be subsequently ordered for duty, under such regulations as the Secretary of the Navy may prescribe: Provided, That the wives of such personnel, or such other responsible persons as may be designated by the officials named in the next following proviso, may execute such certificates as may be required and which are filed with, and relate to, vouchers in connection with the transportation of dependents or household effects: Provided further, That in lieu of copies of orders to or from duty under secret or confidential orders or orders from which the names or locations of the ships or stations involved are omitted for reasons of security, a certification of the Chief of Naval Personnel, Commandant of the Marine Corps, Commandant of the Coast Guard, or such subordinates as they may designate, that the personnel concerned have been so ordered shall constitute authority for the payment of mileage and for the transportation of dependents and household effects authorized herein, and any certificate or certification authorized by this Act shall be final and conclusive upon the accounting officers of the Government: And provided further, That under such regulations as the Secretary of the Navy may prescribe, claims for reimbursement may be submitted by and payments made to personnel concerned or their dependents for any authorized travel performed by dependents at their own expense.

SEC. 2. This Act shall be effective from October 1, 1940, and shall remain in force during the continuance of the present war and for six months after the termination of the war, or until such earlier time as the Congress by concurrent resolution or the President by proclamation may designate.

SEC. 3. That the provisions of this Act shall apply to personnel of the Coast and Geodetic Survey in like manner and to the same extent as to personnel of the Navy under such regulations as the Secretary of Commerce may prescribe: Provided, That the duties and obligations imposed by this Act upon the Chief of Naval Personnel in respect to personnel of the Navy shall devolve upon the Director of the Coast and Geodetic Survey in respect to personnel of the Coast and Geodetic Survey.

Approved, October 14, 1942.
[CHAPTER 604]  
AN ACT  
To provide that promotions to higher grades of officers of the Army of the United States, or any component thereof, shall be deemed to have been accepted upon the dates of the orders announcing such promotions, and for other purposes.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That every officer of the Army of the United States, or any component thereof, promoted to a higher grade at any time after December 7, 1941, shall be deemed for all purposes to have accepted his promotion to higher grade upon the date of the order announcing it unless he shall expressly decline such promotion, and shall receive the pay and allowances of the higher grade from such date unless he is entitled under some other provision of law to receive the pay and allowances of the higher grade from an earlier date. No such officer who shall have subscribed to the oath of office required by section 1757, Revised Statutes, shall be required to renew such oath or to take a new oath upon his promotion to a higher grade, if his service after the taking of such an oath shall have been continuous.

Approved, October 14, 1942.

[CHAPTER 610]  
AN ACT  
To amend an Act entitled "An Act to establish a uniform system of bankruptcy throughout the United States", approved July 1, 1898, and Acts amendatory thereof and supplementary thereto.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the Act of July 1, 1898, entitled "An Act to establish a uniform system of bankruptcy throughout the United States", as amended, is hereby further amended by inserting after chapter XIV the following:

"CHAPTER XV—RAILROAD ADJUSTMENTS"

"ARTICLE I—JURISDICTION"

"Sec. 700. In addition to the jurisdiction otherwise exercised, courts of bankruptcy shall exercise original jurisdiction, as provided in this chapter, for postponements or modifications of debt, interest, rent, and maturities or for modifications of the securities or capital structures of railroads.

"ARTICLE II—DEFINITIONS"

"Sec. 705. The following terms, as used in this chapter, unless a different meaning is plainly required by the context, shall be construed as follows:

"(1) ‘Petitioner’ means any carrier as defined in section 20a of the Interstate Commerce Act, excluding any corporation in equity receivership or in proceedings for reorganization under section 77 of this Act, petitioning for a plan of adjustment, as hereinafter defined, or any corporation filing a petition under the provisions of section 711 of this chapter.

"(2) ‘Claims’ includes debts whether liquidated or unliquidated, certificates of deposits of securities (other than stock and option warrants to subscribe to stock), including demands and obligations of whatever character made, assumed, or guaranteed by the petitioner.

"(3) ‘Debt’ shall be considered to include all claims held or owned by ‘creditors’ as hereinafter defined."
“(4) ‘Creditors’ shall include all holders of claims, demands, and obligations of whatever character against the petitioner or its property, whether or not such claims would otherwise constitute provable claims in bankruptcy, including the holders of claims made, assumed, or guaranteed by the petitioner.

“(5) ‘Securities’ shall include those defined in section 20a of the Interstate Commerce Act, as amended, also securities in respect of which any carrier, as defined in section 20a, has assumed any obligation or liability as lessor, lessee, guarantor, endorser, surety, or otherwise, and also certificates of deposit and all other evidences of ownership of or interest in securities.

“(6) ‘Commission’ refers to the Interstate Commerce Commission.

“(7) ‘Adjustment’ shall include postponements or modifications of debt, interest, rent, and maturities and modifications of the securities or capital structures.

“SEC. 706. No creditor shall be deemed to be ‘affected’ by any plan unless such plan proposes a modification of the evidence of debt or other instrument defining the rights of such creditor, or a modification of the security, if any, for the claim of such creditor.

“ARTICLE III—PETITION AND POWERS OF COURT

“SEC. 710. Any railroad corporation not in equity receivership or in process of reorganization under section 77 of the Bankruptcy Act at the time of filing its petition hereunder, and which has not been in equity receivership or in process of reorganization under said section 77 within ten years prior to the filing of such petition, which shall have—

“(1) prepared a plan of adjustment and secured assurances satisfactory to the Commission of the acceptance of such plan from creditors holding at least 25 per centum of the aggregate amount of all claims affected by said plan of adjustment (including all such affected claims against said corporation, its parents, and subsidiaries); and

“(2) thereafter obtained an order from the Commission (but not of a division thereof) under section 20a of the Interstate Commerce Act authorizing the issuance or modification of securities (other than securities held by, or to be issued to, Reconstruction Finance Corporation) as proposed by such plan of adjustment as filed, or as modified by, or with the approval of, the Commission, such order of the Commission to include also specific findings—

“(a) that such corporation is not in need of financial reorganization of the character provided for under section 77 of this Act;

“(b) that such corporation’s inability to meet its debts matured or about to mature is reasonably expected to be temporary only; and

“(c) that such plan of adjustment, after due consideration of the probable prospective earnings of the property in the light of its earnings experience and of such changes as may reasonably be expected—

“(i) is in the public interest and in the best interests of each class of creditors and stockholders;

“(ii) is feasible, financially advisable, and not likely to be followed by the insolvency of said corporation, or by need of financial reorganization or adjustment;

“(iii) does not provide for fixed charges (of whatever nature including fixed charges on debt, amortization of discount on debt, and rent for leased roads), in an
amount in excess of what will be adequately covered by the probable earnings available for the payment thereof;

“(iv) leaves adequate means for such future financing as may be requisite;

“(v) is consistent with adequate maintenance of the property; and

“(vi) is consistent with the proper performance by such railroad corporation of service to the public as a common carrier, will not impair its ability to perform such service:

Provided, That in making the foregoing specific findings the Commission shall scrutinize the facts independently of the extent of acceptances of such plan and of any lack of opposition thereto:

Provided further, That an order of the Commission (or of a Division thereof) under section 20a of the Interstate Commerce Act, made prior to the effective date of this chapter, authorizing the issuance or modification of securities as proposed by a plan of adjustment (other than securities held by, or to be issued to, Reconstruction Finance Corporation), shall be effective for the purpose of this subparagraph (2) of the first sentence of section 710, notwithstanding failure to include therein the foregoing specific findings, if such order did include the specific findings that such proposed issuance or modification of securities is compatible with the public interest, is consistent with the proper performance by the railroad corporation of service to the public as a common carrier, and will not impair its ability to perform such service; and

“(3) secured assents to such plan of adjustment or such plan of adjustment as modified by, or with approval of, the Commission, by creditors holding more than two-thirds of the aggregate amount of the claims affected by said plan, which two-thirds shall include at least a majority of the aggregate amount of the claims of each affected class,

may file in the United States district court in whose territorial jurisdiction such railroad corporation has had its principal executive or principal operating office during the preceding six months or a greater period thereof, its petition averring that it is unable to meet its debts, matured or about to mature, and desires to carry out the plan of adjustment.

"A copy of the order obtained from the Commission, as above provided, shall be filed with the petition and made a part thereof.

"Sec. 711. Any corporation which has complied with subparagraphs (1), (2), and (3) of the first sentence of section 710, and in which corporation the majority of the capital stock having power to vote for the election of directors is owned directly, or indirectly through an intervening medium by any railroad corporation which has filed a petition hereunder, or any corporation which is a lessor of the petitioning corporation and which has complied with the aforesaid subparagraphs (1), (2), and (3) of section 710, or any corporation which is liable or obligated, contingently or otherwise, on securities issued by or on which the obligation or liability has been assumed by, the petitioning carrier corporation and which has complied with the aforesaid subparagraphs (1), (2), and (3) of section 710, may file its petition in the same court in which the petition first aforesaid shall have been filed, and such petitions shall be heard and disposed of in a single proceeding. Any corporation liable or obligated, contingently or otherwise, upon the securities of a carrier shall, with respect to such securities and any securities issued in lieu thereof and for the purposes of this chapter, be deemed a carrier within the
intent and meaning of section 20a of the Interstate Commerce Act, as amended, and if such corporation is a holding company, controlling two or more carriers, it shall, to the extent provided by the Commission in its order, be subject to such of the provisions of the Interstate Commerce Act as, under the provisions of paragraph (3) of section 5 thereof, are applicable to a person, not a carrier, authorized by an order entered under paragraph (2) of that section to acquire control of any carrier or two or more carriers.

"Sec. 712. The petition shall be accompanied by payment to the clerk of a filing fee of $100, which shall be in addition to the fees required to be collected by the clerk under other sections of this Act or any other Act.

"Sec. 713. Immediately following the filing of the petition, there shall be convened a special court of three judges in the manner provided by section 266, as amended, of the Judicial Code, and thereafter all proceedings relative to such plan or any modification thereof shall be conducted before such court. Such three-judge court shall be vested with and shall exercise all the powers of a district court sitting in equity and all the powers as a court of bankruptcy necessary to carry out the intent and provisions of this chapter, including the classification of claims at such time and in such manner as the court may direct: Provided, however, That any one of the three judges constituting the special court who may be designated by the special court, may perform all functions, conduct all proceedings, and enter all orders, except that such single judge shall not hold a hearing for approval of a plan as provided in section 720 or for confirmation of a plan as provided in section 725 or enter the final decree. Any act of a single judge hereby permitted shall be subject to review by the special court on application by any party in interest filed within thirty days after said act or by order of such court on its own motion made within such period of thirty days.

"Sec. 714. The special court, after hearing, promptly shall enter an order approving the petition as properly filed under this chapter if satisfied that such petition complies with this chapter and has been filed in good faith, or dismissing such petition if not so satisfied.

"Sec. 715. If the petition is approved by the special court, the said court, during the pendency of the proceedings under this chapter, shall have exclusive jurisdiction of the petitioner and of its property wherever located to the extent which may be necessary to protect the same against any action which might be inconsistent with said plan of adjustment or might interfere with the effective execution of said plan if approved by the court, or otherwise inconsistent with or contrary to the purposes and provisions of this chapter: Provided, however, That nothing herein contained shall be construed to authorize the court to appoint any trustee or receiver for said properties or any part thereof, or otherwise take possession of such properties or control the operation or administration thereof.

"Article IV—Hearings

"Sec. 720. The special court shall fix a date for a hearing to be held promptly after the filing of the petition and notice of such hearing or hearings shall be given to all persons in interest in such reasonable manner as the court shall direct. In such proceeding, the court may allow such interventions of persons in interest as it may deem just and proper, but any person in interest shall have the right to present evidence and be heard thereon, in person or by attorney, with or without intervention. Any person or persons in interest who shall be permitted to intervene or who shall present evidence and be heard
thereon, in person or by attorney, with or without intervention, pro-
posing any modification of the plan of adjustment, which modifica-
tion shall be adopted and which shall be found by the court to be of
benefit to the petitioner or to any class of creditors of petitioner or to
be in the public interest, may be allowed actual and reasonable expenses
(including reasonable attorneys fees), which expenses may be entered
as a part of the decree approving and confirming the plan and the
adjustment provided thereby pursuant to the provisions of section 725
of this chapter.

"Sec. 721. After such hearing, the special court may approve the
plan as filed or propose to modify such plan and as hereinabove pro-
vised approve the same as so modified. If the court shall propose to
modify the plan, then: (a) if such modification substantially alters
the basis for the specific findings included in the order made by the
Commission under section 20a of the Interstate Commerce Act, the
plan as so proposed to be modified shall be resubmitted to the Com-
mission and shall not be finally approved by the court until the
Commission (but not a division thereof) has authorized the issuance
or modification of securities as proposed by the plan as so modified
(other than securities held by, or to be issued to, Reconstruction
Finance Corporation) making the findings required by clause (c) of
subparagraph (2) of the first sentence of section 710, even in a case
where the original order of the Commission under said section 20a was
made prior to the effective date of this chapter; and (b) if such modi-
fication substantially or adversely affects the interests of any class or
classes of creditors, such plan shall be resubmitted, in such manner
as the court may direct, to those creditors so affected by such modifica-
tion and shall not be finally approved until after (1) a hearing on such
modification, to be held within such reasonable time as the court may
fix, at which hearing any person in interest may object to such modifica-
tion, and (2) a reasonable opportunity (within a period to be fixed by
the court), following such hearing, within which such affected credi-
tors who have assented to the plan may withdraw or cancel their
assents to the plan, and failure by any such creditor to withdraw or
cancel an assent within such period shall constitute an acceptance by
such assenting creditor of the plan as so modified. After such au-
thorization and finding by the Commission, where required hereby,
and after such hearing and opportunity to withdraw or cancel, where
required hereby, the court may make the proposed modification, and
as provided in section 725 finally approve and confirm the plan as so
modified.

"Sec. 722. If the United States or any agency thereof, or any cor-
poration (other than the Reconstruction Finance Corporation) the
majority of the stock of which is owned by the United States, is a
creditor or stockholder, the Secretary of the Treasury is hereby author-
ized to act in respect of the interests or claims of the United States
or of such agency or other corporation. If in any proceeding under
this chapter the United States is a creditor on claims for taxes or
customs duties (whether or not the United States has any other interest
in or claim against the debtor as creditor or stockholder), no plan
which does not provide for the payment thereof shall be approved or
confirmed by the court except upon the acceptance of a lesser amount
or of a postponement by the Secretary of the Treasury certified to the
court: Provided, That if the Secretary of the Treasury shall fail to
accept or reject such lesser amount or such postponement for more
than sixty days after receipt of written notice so to do from the court,
accompanied by a certified copy of the plan, the consent of the United
States insofar as its claims for taxes or customs duties are concerned
shall be conclusively presumed.
Requisite findings.
Designated assents.
Ante, p. 788.

Acceptance of plan.

Other requirements.
Ante, p. 788.

Proviso.
Scrutiny of facts.


Necessary corporate action.

Petitioner not barred from discharge as bankrupt.

Full disclosure of expenses.

Other conditions.
Ante, p. 791; post, p. 794.

"ARTICLE V—PROCEEDINGS SUBSEQUENT TO APPROVAL OF PETITION"

"SEC. 725. If the special court shall find—

(1) that, at the time of the filing of said petition as provided in article III hereof, the proposed plan of adjustment had been assented to by not less than two-thirds of the aggregate amount of all claims of the petitioner affected by such plan, including at least a majority of the aggregate amount of claims of each such class;

(2) that the plan of adjustment as submitted or as modified by the court has been accepted as submitted or, if modified, then as modified by or on behalf of creditors affected by such plan holding more than three-fourths of the aggregate amount of the claims affected by said plan, including at least three-fifths of the aggregate amount of the claims of each affected class;

(3) that the plan meets the requirements of clause (e), and the petitioner meets the requirements of clauses (a) and (b) of subparagraph (2) of the first sentence of section 710, and that the plan is fair and equitable as an adjustment and as such will:
(a) afford due recognition to the rights of each class of creditors and stockholders and fair consideration to each class adversely affected and (b) will conform to the law of the land regarding the participation of the various classes of creditors and stockholders: Provided, That in making the findings required by this clause (3), the court shall scrutinize the facts independently of the extent of acceptances of such plan, and of any lack of opposition thereto, and of the fact that the Commission, under section 20a of the Interstate Commerce Act, has authorized the issuance or modification of securities as proposed by such plan, and of the fact that the Commission has made such or similar findings;

(4) that all corporate action required to authorize the issuance or modification of securities pursuant to such plan shall have been duly taken either before or since the enactment of this chapter;

(5) that the petitioner has not, in connection with said plan or the effectuation thereof, done any act or failed to perform any duty which act or failure would be a bar to the discharge of a bankrupt, and that the plan and the acceptance thereof are in good faith and have not been made or procured by any means, promises, or acts forbidden by this Act;

(6) that, after hearings for the purpose, all amounts or considerations, directly or indirectly paid or to be paid by or for the petitioner for expenses, fees, reimbursement, or compensation of any character whatsoever incurred in connection with the proceeding and plan, or preliminary thereto or in aid thereof, together with all the facts and circumstances relating to the incurring thereof, have been fully disclosed to the court so far as such amounts or considerations can be ascertained at the time of such hearings, that all such amounts or considerations are fair and reasonable, and to the extent that any such amounts or considerations are not then ascertainable, the same are to be so disclosed to the court when ascertained, and are to be subject to approval by the special court as fair and reasonable, and except with such approval no amounts or considerations covered by this clause (6) shall be paid; and—

(7) that the provisions of section 722, 736, and 737 of this chapter have been complied with.
Said court shall file an opinion setting forth its conclusions and the reasons therefor and shall enter a decree approving and confirming such plan and the adjustment provided thereby, which decree shall be binding upon the petitioner and upon all creditors and security holders of the petitioner; and thereafter the petitioner shall have full power and authority to and shall put into effect and carry out the plan and the orders of the special court relative thereto and issue the securities provided by the plan without further reference to or authority from the Commission or any other authority, State or Federal, except where required by any law relating to the Reconstruction Finance Corporation, and the rights of all creditors and security holders with respect to claims and securities affected by the plan shall be those provided by the plan as so approved and confirmed: Provided, however, That the title of any owner, whether as trustee or otherwise, to rolling-stock equipment leased or conditionally sold to the petitioner, and any right of such owner to take possession of such property in compliance with the provisions of any such lease or conditional sale contract, shall not be affected by the provisions of this chapter.

"No plan shall be approved under this chapter unless the special court finds that with respect to the continuation of, or any change in, the voting rights in the petitioner, control of the petitioner, and the identity of, and the power and manner of selection of the persons who are to be directors, officers, or voting trustees, if any, upon the consummation of the plan and their respective successors, the plan makes full disclosure, is adequate, equitable, in the best interests of creditors and stockholders of each class, and consistent with public policy.

"Sec. 726. After the special court shall have approved as properly filed a petition pursuant to article III hereof, the special court, from time to time during the pendency of the proceedings hereunder, may enjoin the institution of, or stay, for a reasonable time, any action or proceeding to enforce any right against the petitioner or its property based upon claims affected by the proposed plan of adjustment in any court, State or Federal, whether for the enforcement of any such claim or for the appointment of receivers in equity or of the institution or prosecution of a proceeding under section 77 of the Bankruptcy Act or otherwise: Provided, however, That no such stay shall affect any proceeding based on or to enforce any claim which would be required to be paid if the plan of adjustment proposed by the petitioner were then in effect.

"Sec. 727. Unless the plan of adjustment as submitted or as modified shall have been confirmed by the special court within one year from the date of filing the petition, the proceedings shall be dismissed unless, for good cause shown, on motion of any party in interest, the court, if satisfied that confirmation of a plan is in immediate prospect, shall determine otherwise.

"Sec. 728. Without prejudice to existing rights of all creditors, including those affected by the plan, and as a condition to the approval of any plan by the special court, the petitioner, from and after the filing of the petition with the court and until the making of a final order by the special court approving a plan or dismissing the petition, shall continue to make or tender payments to all creditors affected by the plan of sums currently payable to such creditors equal to the amounts proposed to be paid to such creditors under the plan: Provided, That the making of such payments shall not constitute a preference within the meaning of the Bankruptcy Act, nor shall acceptance of such payments constitute an acceptance of a plan. If,
from and after the filing of the petition with the special court, there
shall be any failure to make or tender such payments, the special
court, unless there is good cause shown for the failure, shall dismiss
the proceedings. In finally approving any plan, the court may make
or require to be made such adjustments with respect to said payments
or any of them as may be necessary to make the same conform to the
provisions of said plan as finally approved.

"Sec. 729. In providing for any such payments the petitioner may
require any bond or other security, including interest coupons affected
by such payments to be presented to or deposited with a paying agent
or depositary named by the petitioner for appropriate stamping to
show the amounts of such payment.

"Article VI—Tax Provisions"

"Sec. 735. The provisions of sections 1801, 1802, 3481, and 3482
of the Internal Revenue Code and any amendments thereto, unless
specifically providing to the contrary, shall not apply to the issuance,
transfer, or exchange of securities or the making or delivery of con-
veyances to make effective any plan of adjustment confirmed under the
provisions of this chapter.

"Sec. 736. In addition to the notices elsewhere expressly provided,
the clerk of the court in which any proceedings under this chapter
are pending shall forthwith transmit to the Secretary of the Treasury
copies of—

"(1) every petition filed under this chapter;
"(2) the orders approving or dismissing petitions;
"(3) the orders approving plans as filed or as modified,
together with copies of such plans as approved;
"(4) the decrees approving and confirming plans and the
adjustments provided thereby, together with copies of such plans
as approved;
"(5) the injunctions or other orders made under section 726
of this chapter;
"(6) the orders dismissing proceedings under this chapter;
and
"(7) such other papers filed in the proceedings as the Secre-
tary of the Treasury may request or which the court may direct
to be transmitted to him.

"Sec. 737. Any order fixing the time for confirming a plan which
affects claims or stock of the United States shall include a notice of
not less than thirty days to the Secretary of the Treasury.

"Sec. 738. The special court shall have power to determine the
amount and legality of claims of the United States for taxes or
customs duties, and to order payment thereof; and the order of the
special court (provided for in section 714) approving the petition
shall have the effect of an adjudication of bankruptcy of the peti-
tioner for the purposes of section 274 of the Internal Revenue Code
and the corresponding provisions of prior and subsequent revenue
Acts. The running of the statute of limitations on the assessment or
collection of any internal-revenue tax shall be suspended while a pro-
cceeding under this chapter is pending and until it is finally dismissed.

"Article VII—Interstate Commerce Commission"

"Sec. 740. If, in any application filed with the Commission pursu-
ant to section 20a of the Interstate Commerce Act for authority to
issue or modify securities, the applicant shall allege that the purpose
in making such application is to enable it to file a petition under the provisions of this chapter, the Commission shall take final action on such application as promptly as possible, and in any event within one hundred and twenty days after the filing of such application, unless the Commission finds that a longer time, not exceeding sixty days, is needed in the public interest.

"Article VIII—Final Decree and Review"

"Sec. 745. Any final order or decree of the special court may be reviewed by the Supreme Court of the United States upon application for certiorari made by any person affected by the plan who deems himself aggrieved within sixty days after the entry of such order or decree, pursuant to the applicable provisions of the Judicial Code.

"Sec. 746. In the decree approving and confirming the plan the court may require such reports of the action taken by the petitioner thereunder in the execution of the plan as may be necessary to a final disposition of the cause, and in its final decree disposing of the cause the court shall retain jurisdiction in the district court to the extent necessary to protect and enforce the rights of the parties under said plan and the orders of the court thereon.

"Article IX—Filing Record with Commission"

"Sec. 750. The clerk of the court in which any proceedings under this chapter are pending, shall forthwith transmit to the Interstate Commerce Commission copies of all pleadings, petitions, motions, applications, orders, judgments, decrees, and other papers in such proceedings filed with the court or entered therein, including copies of any transcripts of testimony, hearings or other proceedings that may be transcribed and filed in such proceedings together with copies of all exhibits, except to the extent that the court finds that compliance with this section would be impracticable.

"Article X—Termination of Jurisdiction"

"Sec. 755. The jurisdiction conferred upon any court by this chapter shall not be exercised by such court after November 1, 1945, except in respect of any proceeding initiated by filing a petition under section 710 hereof on or before November 1, 1945." Approved, October 16, 1942.

[CHAPTER 613]

AN ACT

To suspend restrictions during the present war and for one year thereafter upon the service of certain officers of the Marine Corps in the Marine Corps Headquarters, Washington, District of Columbia.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the second proviso of section 10 of the Act of May 29, 1934 (48 Stat. 812), as amended by section 1 of the Act of May 1, 1936 (49 Stat. 1249; 34 U. S. C. 667 (e)), is hereby suspended for the duration of the present war and for one year thereafter or until such earlier time as the Congress by concurrent resolution or the President by proclamation may designate.

Approved, October 16, 1942.
October 17, 1942
[Public Law 749]

National Service Life Insurance Act, amendment.

Flying cadets and aviation students.

CHAPTER 614

AN ACT
To authorize the Secretary of War to approve a standard design for a service flag and a service lapel button.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the Secretary of War is authorized and directed to approve a design for a service flag, which flag may be displayed in a window of the place of residence of persons who are members of the immediate family of a person serving in the armed forces of the United States during the current war.

SEC. 2. The Secretary of War is also authorized and directed to approve a design for a service lapel button, which button may be worn by members of the immediate family of a person serving in the armed forces of the United States during the current war.

SEC. 3. Upon the approval by the Secretary of War of the design for such service flag and service lapel button, he shall cause notice thereof, together with a description of the approved flag and button, to be published in the Federal Register. Thereafter any person may apply to the Secretary of War for a license to manufacture and sell the approved service flag, or the approved service lapel button, or both. Any person, firm, or corporation who manufactures any such service flag or service lapel button without having first obtained such a license, or otherwise violates this Act, shall, upon conviction thereof, be fined not more than $1,000.

SEC. 4. The Secretary of War is authorized to make such rules and regulations as may be necessary to carry out the provisions of this Act.

Approved, October 17, 1942.

CHAPTER 615

AN ACT
To amend section 10 of Public, Numbered 360, Seventy-seventh Congress, to grant National Service Life Insurance in the cases of certain Navy or Army flying cadets and aviation students who died as the result of aviation accident in line of duty between October 8, 1940, and June 3, 1941.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That section 602 (d) of the National Service Life Insurance Act, as amended by section 10 of Public, Numbered 360, Seventy-seventh Congress, approved December 20, 1941, be, and the same is hereby, amended by substituting a colon for the period at the end of (d) (2) thereof and adding the following: "Provided, That if such person serving as a flying cadet or aviation student, Navy or Army, between October 8, 1940, and June 3, 1941, the date of approval of Public Law Numbered 97 and Public Law Numbered 99, Seventy-seventh Congress, and died as the result of an aviation accident incurred in line of duty while in such active service, such person shall be deemed to have applied for and to have been granted an aggregate amount of insurance of not less than $10,000. Any additional insurance granted by virtue of this proviso shall be payable in the manner provided by this section."

Approved, October 17, 1942.

CHAPTER 617

AN ACT
To amend the Act of March 5, 1942, relating to the planting of guayule and other rubber-bearing plants.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That paragraph (2) of the first section of the Act entitled "An Act to provide for the
planning of guayule and other rubber-bearing plants and to make available a source of crude rubber for emergency and defense uses; approved March 5, 1942, is amended by striking out the word "seventy-five" and inserting in lieu thereof the words "five hundred"; and by striking out the words "and land for nurseries" before the semicolon at the end of such paragraph and inserting in lieu thereof the following: "land for nurseries and administrative sites, and water rights".

SEC. 2. Paragraph (3) of the first section of such Act is amended by inserting after the first semicolon the following: "to acquire water rights; to erect necessary buildings on leased land where suitable land cannot be purchased;".

SEC. 3. Paragraph (4) of the first section of such Act is amended by inserting after the first semicolon the following: "to purchase guayule shrub;".

SEC. 4. Paragraph (8) of the first section of such Act is amended by striking out the words "of seventy-five" and inserting in lieu thereof the words "not in excess of five hundred".

SEC. 5. Section 2 (a) of such Act is amended by inserting after the words "citizens of" the word "other"; and by striking out the words "in the Western Hemisphere".

SEC. 6. Section 2 of such Act is amended by adding at the end thereof the following new subsections:

"(e) In carrying out the provisions of this Act the Secretary shall have all of the authority conferred upon him by the Act entitled 'An Act to facilitate and simplify the work of the Forest Service', approved January 31, 1931.

"(f) The Secretary may lease at reasonable rentals structures erected by the Government with essential facilities for such periods as such structures and facilities are not required for the purposes of this Act; and any part of land or structures with essential facilities acquired by lease, deed, or other agreement pursuant to this Act, which are not required or suitable for the purposes of the Act during the period the United States is entitled to possession thereof may be leased or subleased at a reasonable rental; and any surplus water controlled by the United States on land owned or leased by the United States for the purposes of this Act may be disposed of at reasonable rates."

Approved, October 20, 1942.

[CHAPTER 618]

AN ACT

To authorize the Attorney General to stipulate to the exclusion of certain property from condemnation proceedings.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That in any condemnation proceeding instituted by or on behalf of the United States, the Attorney General is authorized to stipulate or agree in behalf of the United States to exclude any property or any part thereof, or any interest therein, that may have been, or may be, taken by or on behalf of the United States by declaration of taking or otherwise.

Approved, October 21, 1942.
AN ACT
To provide revenue, and for other purposes.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That (a) Short Title—This Act, divided into titles and sections according to the following Table of Contents, may be cited as the “Revenue Act of 1942”:

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[In the following table, a section number following the title of a section of this Act indicates the provision of the Internal Revenue Code to which such section of this Act makes the principal amendment.]

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(b) Act Amending the Internal Revenue Code.—Except as otherwise expressly provided, wherever in this Act an amendment is expressed in terms of an amendment to a chapter, subchapter, title, supplement, section, subsection, subdivision, paragraph, subparagraph, or clause, the reference shall be considered to be made to a provision of the Internal Revenue Code.

(c) Meaning of Terms Used.—Except as otherwise expressly provided, terms used in this Act shall have the same meaning as when used in the Internal Revenue Code.
SEC. 101. TAXABLE YEARS TO WHICH AMENDMENTS APPLICABLE.

Except as otherwise expressly provided, the amendments made by this title shall be applicable only with respect to taxable years beginning after December 31, 1941.

SEC. 102. NORMAL TAX ON INDIVIDUALS.

Section 11 is amended to read as follows:

"SEC. 11. NORMAL TAX ON INDIVIDUALS.

"There shall be levied, collected, and paid for each taxable year upon the net income of every individual a normal tax of 6 per centum of the amount of the net income in excess of the credits against net income provided in section 25. (For alternative tax, if gross income from certain sources is $3,000 or less, see section 400)."

SEC. 103. SURTAX ON INDIVIDUALS.

Section 12 (b) is amended to read as follows:

"(b) RATES OF SURTAX.—There shall be levied, collected, and paid for each taxable year upon the surtax net income of every individual the surtax shown in the following table:

<table>
<thead>
<tr>
<th>Surtax Net Income</th>
<th>Rate</th>
<th>Surtax Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Not over $2,000</td>
<td>13% of $2,000</td>
<td>$260, plus 16% of excess over $2,000</td>
</tr>
<tr>
<td>Over $2,000 but not over $4,000</td>
<td>$2,620, plus 32% of excess over $10,000</td>
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</tr>
<tr>
<td>Over $4,000 but not over $6,000</td>
<td>$3,380, plus 40% of excess over $14,000</td>
<td></td>
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<tr>
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<td>$182,740, plus excess over $100,000</td>
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</table>
(b) RULES FOR APPLICATION OF SECTION 400.—Section 401 is amended to read as follows:

"SEC. 401. RULES FOR APPLICATION OF SECTION 400.

"For the purposes of this supplement—

(a) DEFINITIONS.—

"(1) ‘Married person’ means a married person living with husband or wife on July 1 of the taxable year.

"(2) ‘Dependent’ means a person (other than husband or wife) dependent upon and receiving his chief support from the taxpayer on July 1 of the taxable year if on such date such dependent person is under eighteen years of age, or is incapable of self-support because mentally or physically defective, excluding as a dependent, in the case of a head of a family, one who would be excluded under section 25 (b) (2) (B). A payment to a wife which is includible under section 22 (k) or section 171 in the gross income of such wife shall not be considered a payment by her husband for the support of any dependent.

"(b) MARRIED AND NOT LIVING WITH HUSBAND OR WIFE.—An individual not a head of a family and not living with husband or wife on July 1 of the taxable year shall be treated as a single person.”

(c) TAXPAYERS INELIGIBLE.—Section 404 is amended to read as follows:

"SEC. 404. CERTAIN TAXPAYERS INELIGIBLE.

"This supplement shall not apply to a nonresident alien individual, to an estate or trust, to an individual filing a return for a period of less than twelve months or for any taxable year other than a calendar year, or to a married individual married and living with husband or wife at any time during the taxable year whose spouse files return and computes tax without regard to this supplement.”

SEC. 105. TAX ON CORPORATIONS.

(a) NORMAL TAX.—

(1) DEFINITION OF NORMAL-TAX NET INCOME.—Section 13 (a) (2) (relating to the definition of corporation normal-tax net income) is amended to read as follows:

"(2) NORMAL-TAX NET INCOME.—The term 'normal-tax net income' means the adjusted net income minus the credit for income subject to the tax imposed by Subchapter E of Chapter 2 provided in section 26 (e) and minus the credit for dividends received provided in section 26 (b).”

(2) ALTERNATIVE RATE.—Section 13 (b) (2) (relating to alternative normal-tax rate) is amended to read as follows:

"(2) ALTERNATIVE TAX (CORPORATIONS WITH NORMAL-TAX NET INCOME OVER $25,000, BUT NOT OVER $50,000).—A tax of $4,250, plus 31 per centum of the amount of the normal-tax net income in excess of $25,000.”

(b) SURTAX ON CORPORATIONS.—Section 15 (relating to surtax on corporations) is amended to read as follows:

"SEC. 15. SURTAX ON CORPORATIONS.

"(a) CORPORATION SURTAX NET INCOME.—For the purposes of this chapter, the term 'corporation surtax net income' means the net income minus the credit for income subject to the tax imposed by Subchapter E of Chapter 2 provided in section 26 (e) and minus the credit for dividends received provided in section 26 (b) (computed
by limiting such credit to 85 per centum of the net income reduced by the credit for income subject to the tax imposed by Subchapter E of Chapter 2 in lieu of 85 per centum of the adjusted net income so reduced, and minus, in the case of a public utility, the credit for dividends paid on its preferred stock provided in section 26 (b). For the purposes of this subsection dividends received on the preferred stock of a public utility shall be disregarded in computing the credit for dividends received provided in section 26 (b).

"(b) Imposition of Tax.—There shall be levied, collected, and paid for each taxable year upon the corporation surtax net income of every corporation (except a Western Hemisphere Trade Corporation as defined in section 109, and except a corporation subject to the tax imposed by section 231 (a), Supplement G, or Supplement Q), a surtax as follows:

"(1) Surtax net incomes not over $25,000.—Upon corporation surtax net incomes not over $25,000, 10 per centum of the amount thereof.

"(2) Surtax net incomes over $25,000 but not over $50,000.—Upon corporation surtax net incomes over $25,000, but not over $50,000, $2,500, plus 22 per centum of the amount of the corporation surtax net income over $25,000.

"(3) Surtax net incomes over $50,000.—Upon corporation surtax net incomes over $50,000, 16 per centum of the corporation surtax net income."

(c) Nondeductibility of Excess-Profits Tax.—

(1) Section 23 (c) (1) (B) (relating to taxes not deductible in computing net income) is amended to read as follows:

"(B) war-profits and excess-profits taxes imposed by Title II of the Revenue Act of 1917, Title III of the Revenue Act of 1918, Title III of the Revenue Act of 1921, section 216 of the National Industrial Recovery Act, section 702 of the Revenue Act of 1934, or Subchapter E of Chapter 2, or by any such provisions as amended or supplemented;"

(2) Section 23 (c) (2) (relating to special rules for deduction of excess-profits tax) is repealed.

(d) Credit for Adjusted Excess-Profits Net Income.—Section 26 (e) and (f) (cross-references) are amended to read as follows:

"(e) Income Subject to Excess-Profits Tax.—In the case of any corporation subject to the tax imposed by Subchapter E of Chapter 2, an amount equal to its adjusted excess-profits net income (as defined in section 710 (b)). In the case of any corporation computing such tax under section 721 (relating to abnormalities in income in the taxable period), section 726 (relating to corporations completing contracts under the Merchant Marine Act of 1936), section 731 (relating to corporations engaged in mining strategic minerals), or section 736 (b) (relating to corporations with income from long-term contracts), the credit shall be the amount of which the tax imposed by such subchapter is 90 per centum. For the purpose of the preceding sentence the term `tax imposed by Subchapter E of Chapter 2' means the tax computed without regard to the limitation provided in section 710 (a) (1) (B) (the 80 per centum limitation), without regard to the credit provided in section 729 (c) and (d) for foreign taxes paid, and without regard to the adjustments provided in section 734. This subsection shall not apply to any corporation exempt from such tax under section 725 or section 727.

"(f) Dividends Paid Credit.—For corporation dividends paid credit, see section 27.

"(g) Consent Dividends Credit.—For corporation consent dividends credit, see section 27."

PUBLIC LAWS—CH. 619—OCT. 21, 1942 [56 STAT. 71]
(e) Technical Amendments Made Necessary by Change in Base for Corporate Tax.—
(1) Credit for Dividends Received.—The first sentence of section 26 (b) is amended to read as follows: "85 per centum of the amount received as dividends from a domestic corporation which is subject to taxation under this chapter, but not in excess of 85 per centum of the adjusted net income reduced by the credit for income subject to the tax imposed by Subchapter E of Chapter 2 provided in subsection (e)."

(2) Computation of Section 102 Net Income.—Section 102 (d) (1) (relating to the definition of section 102 net income) is amended by inserting at the end thereof the following new subparagraph:

"(D) Income Subject to Excess-Profits Tax.—The credit for income subject to the tax imposed by Subchapter E of Chapter 2 provided in section 26 (e)."

(3) Computation of Net Operating Loss Deduction.—Section 122 (relating to net operating loss) is amended as follows:

(A) Subsection (a) is amended to read as follows:

"(a) Definition of Net Operating Loss.—As used in this section, the term 'net operating loss' means the excess of the deductions allowed by this chapter over the gross income, with the exceptions, additions, and limitations provided in subsection (d)."

(B) Subsection (e) is amended by striking out the parenthesis at the end thereof and inserting in lieu thereof the following: "and without the credit provided in section 26 (e)."

(C) Subsection (d) is amended by striking out "exceptions and limitations" and inserting in lieu thereof "exceptions, additions, and limitations" and by inserting at the end thereof the following new paragraph:

"(6) There shall be allowed as a deduction the amount of tax imposed by Subchapter E of Chapter 2 paid or accrued within the taxable year, subject to the following rules—

"(A) No reduction in such tax shall be made by reason of the credit for income, war-profits, or excess-profits taxes paid to any foreign country or possession of the United States;

"(B) Such tax shall be computed without regard to the adjustments provided in section 734; and

"(C) Such tax, in the case of a consolidated return for excess-profits tax purposes, shall be allocated to the members of the affiliated group under regulations prescribed by the Commissioner, with the approval of the Secretary.""

SEC. 106. Tax on Nonresident Alien Individuals.

(a) Tax in General.—Section 211 (a) (1) (A) (relating to tax on nonresident alien individuals not engaged in trade or business within the United States) is amended by striking out "271/2 per centum" and inserting in lieu thereof "30 per centum". The amendments made by this subsection shall apply with respect to amounts received after the ninth day after the date of the enactment of this Act regardless of whether the taxable year of the recipient begins before January 1, 1942, or after December 31, 1941.

(b) Aggregate Receipts More Than $15,400.—Section 211 (a) (2) is amended to read as follows:

"(2) Aggregate More than $15,400.—The tax imposed by paragraph (1) shall not apply to any individual if the aggregate amount received during the taxable year from the sources therein specified is more than $15,400."
(c) Tax where gross income of more than $15,400.—Section 211 (c) (relating to tax on certain nonresident alien individuals) is amended by striking out "$23,000" wherever occurring therein and inserting in lieu thereof "$15,400"; and by striking out "27½ per centum" and inserting in lieu thereof "30 per centum". In the application of the amendments made by this subsection, the rate shall be 27½ per centum with respect to the period ending with the ninth day after the date of the enactment of this Act and shall be 30 per centum with respect to the period after such day.

SEC. 107. TAX ON FOREIGN CORPORATIONS.

Section 231 (a) (relating to tax on nonresident foreign corporations) is amended by striking out "27½ per centum" and inserting in lieu thereof "30 per centum". The amendments made by this section shall apply with respect to amounts received after the ninth day after the date of the enactment of this Act regardless of whether the taxable year of the recipient begins before January 1, 1942, or after December 31, 1941.

SEC. 108. WITHHOLDING OF TAX AT SOURCE.

(a) Sections 143 (a) and (b) and 144 are amended by striking out "27½ per centum" wherever occurring therein and inserting in lieu thereof "30 per centum".

(b) Limitation on rate of withholding in certain cases.—Section 143 (b) is amended by inserting before the period at the end of the first sentence the following: "Provided further, That the deduction and withholding in the case of interest on bonds, mortgages, or deeds of trust or other similar obligations of a corporation, within the provisions of subsection (a) (1) of this section were it not for the fact that the maturity date of such obligations has been extended on or after January 1, 1934, and the liability assumed by the debtor exceeds 27½ per centum of the interest, shall not exceed the rate of 27½ per centum per annum".

(c) Subsection (a) shall apply only with respect to the period beginning with the tenth day after the date of the enactment of this Act.

SEC. 109. TREATY OBLIGATIONS.

No amendment made by this title shall apply in any case where its application would be contrary to any treaty obligation of the United States.

SEC. 110. TRANSFERS OF LIFE INSURANCE CONTRACTS, ETC.

(a) Proceeds exempt to transferee.—Section 22 (b) (2) (relating to annuities, etc.) is amended by inserting a period and the following new sentence before the semicolon at the end thereof: "The preceding sentence shall not apply in the case of such a transfer if such contract or interest therein has a basis for determining gain or loss in the hands of a transferee determined in whole or in part by reference to such basis of such contract or interest therein in the hands of the transferor".

(b) Taxable years to which amendment applicable.—The amendment made by this section shall be applicable with respect to taxable years beginning after December 31, 1940.
SEC. 111. INCOME RECEIVED FROM ESTATES, ETC., UNDER GIFTS, BEQUESTS, ETC.

(a) Gift of Income From Property Not Excluded From Gross Income.—Section 22 (b) (3) (relating to exclusion of gifts, etc., from gross income) is amended to read as follows:

"(3) GIFTS, BEQUESTS, DEVISES, AND INHERITANCES.—The value of property acquired by gift, bequest, devise, or inheritance. There shall not be excluded from gross income under this paragraph, the income from such property, or, in case the gift, bequest, devise, or inheritance is of income from property, the amount of such income. For the purposes of this paragraph, if, under the terms of the gift, bequest, devise, or inheritance, payment, crediting, or distribution thereof is to be made at intervals, to the extent that it is paid or credited or to be distributed out of income from property, it shall be considered a gift, bequest, devise, or inheritance of income from property;"

(b) Deduction of Income To Be Distributed Currently.—Section 162 (b) (relating to deduction of income to be distributed currently) is amended to read as follows:

"(b) There shall be allowed as an additional deduction in computing the net income of the estate or trust the amount of the income of the estate or trust for its taxable year which is to be distributed currently by the fiduciary to the legatees, heirs, or beneficiaries, but the amount so allowed as a deduction shall be included in computing the net income of the legatees, heirs, or beneficiaries whether distributed to them or not. As used in this subsection, 'income which is to be distributed currently' includes income for the taxable year of the estate or trust which, within the taxable year, becomes payable to the legatee, heir, or beneficiary. Any amount allowed as a deduction under this paragraph shall not be allowed as a deduction under subsection (c) of this section in the same or any succeeding taxable year;"

(c) Trust Income Included in Income of Beneficiary, Etc.—Section 162 (relating to net income of estates or trusts) is amended by striking out the period at the end of subsection (c) and inserting in lieu thereof a semicolon and the following new subsection:

"(d) RULES FOR APPLICATION OF SUBSECTIONS (b) AND (c).—For the purposes of subsections (b) and (c)—

"(1) Amounts distributable out of income or corpus.—In cases where the amount paid, credited, or to be distributed can be paid, credited, or distributed out of other than income, the amount paid, credited, or to be distributed (except under a gift, bequest, devise, or inheritance not to be paid, credited, or distributed at intervals) during the taxable year of the estate or trust shall be considered as income of the estate or trust which is paid, credited, or to be distributed if the aggregate of such amounts so paid, credited, or to be distributed does not exceed the distributable income of the estate or trust for its taxable year. If the aggregate of such amounts so paid, credited, or to be distributed during the taxable year of the estate or trust in such cases exceeds the distributable income of the estate or trust for its taxable year, the amount so paid, credited, or to be distributed to any legatee, heir, or beneficiary shall be considered income of the estate or trust for its taxable year which is paid, credited, or to be distributed in an amount which bears the same ratio to the amount of such distributable income as the amount so paid, credited, or to be distributed to the legatee, heir, or beneficiary.
bears to the aggregate of such amounts so paid, credited, or to be distributed to legatees, heirs, and beneficiaries for the taxable year of the estate or trust. For the purposes of this paragraph ‘distributable income’ means either (A) the net income of the estate or trust computed with the deductions allowed under subsections (b) and (c) in cases to which this paragraph does not apply, or (B) the income of the estate or trust minus the deductions provided in subsections (b) and (c) in cases to which this paragraph does not apply, whichever is the greater. In computing such distributable income the deductions under subsections (b) and (c) shall be determined without the application of paragraph (2).

"(2) Amounts distributable out of income of prior period.—
In cases, other than cases described in paragraph (1), if on a date more than 65 days after the beginning of the taxable year of the estate or trust, income of the estate or trust for any period becomes payable, the amount of such income shall be considered income of the estate or trust for its taxable year which is paid, credited, or to be distributed to the extent of the income of the estate or trust for such period, or if such period is a period of more than 12 months, the last 12 months thereof.

"(3) Distributions in first 65 days of taxable year.—
(A) General Rule.—If within the first 65 days of any taxable year of the estate or trust, income of the estate or trust, for a period beginning before the beginning of the taxable year, becomes payable, such income, to the extent of the income of the estate or trust for the part of such period not falling within the taxable year or, if such part is longer than 12 months, the last 12 months thereof, shall be considered, paid, credited, or to be distributed on the last day of the preceding taxable year. This subparagraph shall not apply with respect to any amount with respect to which subparagraph (B) applies.

(B) Payable Out of Income or Corpus.—If within the first 65 days of any taxable year of the estate or trust, an amount which can be paid at intervals out of other than income becomes payable, there shall be considered as paid, credited, or to be distributed on the last day of the preceding taxable year the part of such amount which bears the same ratio to such amount as the part of the interval not falling within the taxable year bears to the period of the interval.
If the part of the interval not falling within the taxable year is a period of more than 12 months, the interval shall be considered to begin on the date 12 months before the end of the taxable year."

(d) Technical Amendment.—Section 164 (relating to different taxable years of estate or trust and beneficiary) is amended by striking out “beneficiary” and inserting in lieu thereof “legatee, heir, or beneficiary”.

(e) Taxable Years to Which Amendments Applicable.—The amendments made by this section shall be applicable only with respect to taxable years beginning after December 31, 1941; except that in the case of income paid, credited or to be distributed or amounts paid, credited or to be distributed by an estate or trust the amendments made by this section shall be applicable only with respect to such income and such amounts paid, credited or to be distributed on or after the beginning of the first taxable year of the estate or trust, as the case may be, beginning after December 31, 1941.
SEC. 112. AMENDMENTS TO CONFORM INTERNAL REVENUE CODE WITH THE PUBLIC DEBT ACT OF 1941.

(a) Postal Savings Certificates.—Section 22 (b) (4) (relating to the exclusion of tax-free interest from gross income) is amended by inserting after the words “other than postal savings certificates of deposits” the following: “to the extent they represent deposits made before March 1, 1941”.

(b) United States Obligations.—Section 25 (a) (1) is amended to read as follows:

“(1) Interest on United States Obligations.—The amount received as interest upon obligations of the United States, if such interest is included in gross income under section 22, and if, under the Act authorizing the issue of such obligations, as amended and supplemented, such interest is exempt from normal tax.”

(c) The amendments made by this section shall be effective as of March 1, 1941.

SEC. 113. EXCLUSION OF PENSIONS, ANNUITIES, ETC., FOR DISABILITY RESULTING FROM MILITARY SERVICE.

Section 22 (b) (5) (relating to exclusions from gross income of compensation for injuries or sickness) is amended by inserting before the semicolon at the end thereof the following: “; and amounts received as a pension, annuity, or similar allowance for personal injuries or sickness resulting from active service in the armed forces of any country”.

SEC. 114. EXCLUSION OF INCOME FROM DISCHARGE OF INDEBTEDNESS.

(a) General Rule.—Section 22 (b) (9) (relating to exclusion from gross income of corporate income derived from discharge of indebtedness) is amended to read as follows:

“(9) Income from discharge of indebtedness.—In the case of a corporation, the amount of any income of the taxpayer attributable to the discharge, within the taxable year, of any indebtedness of the taxpayer or for which the taxpayer is liable evidenced by a security (as hereinafter in this paragraph defined) if the taxpayer makes and files at the time of filing the return, in such manner as the Commissioner, with the approval of the Secretary, by regulations prescribes, its consent to the regulations prescribed under section 113 (b) (3) then in effect. In such case the amount of any income of the taxpayer attributable to any unamortized premium (computed as of the first day of the taxable year in which such discharge occurred) with respect to such indebtedness shall not be included in gross income and the amount of the deduction attributable to any unamortized discount (computed as of the first day of the taxable year in which such discharge occurred) with respect to such indebtedness shall not be allowed as a deduction. As used in this paragraph the term ‘security’ means any bond, debenture, note, or certificate, or other evidence of indebtedness, issued by any corporation. This paragraph shall not apply to any discharge occurring before the date of enactment of the Revenue Act of 1939, or in a taxable year beginning after December 31, 1945.”
(b) RAILROAD CORPORATIONS—DISCHARGE OF INDEBTEDNESS IN CERTAIN JUDICIAL PROCEEDINGS.—Section 22 (b) (relating to exclusions from gross income) is amended by inserting at the end thereof the following new paragraph:

"(10) INCOME FROM DISCHARGE OF INDEBTEDNESS OF A RAILROAD CORPORATION.—The amount of any income attributable to the discharge, within the taxable year, of any indebtedness of a railroad corporation, as defined in section 77m of the National Bankruptcy Act, as amended, to the extent that such income is deemed to have been realized by reason of a modification in or cancellation in whole or in part of such indebtedness pursuant to an order of a court in a receivership proceeding or in a proceeding under section 77 of the National Bankruptcy Act, as amended. In such case the amount of any income of the taxpayer attributable to any unamortized premium (computed as of the first day of the taxable year in which such discharge occurred) with respect to such indebtedness shall not be included in gross income and the amount of the deduction attributable to any unamortized discount (computed as of the first day of the taxable year in which such discharge occurred) with respect to such indebtedness shall not be allowed as a deduction. Paragraph (9) shall not apply with respect to any discharge of indebtedness to which this paragraph applies. This paragraph shall not apply to any discharge occurring in a taxable year beginning after December 31, 1945."

(c) TAXABLE YEARS TO WHICH AMENDMENT APPLICABLE.—The amendment made by subsection (b) shall be applicable to taxable years beginning after December 31, 1939.

SEC. 115. IMPROVEMENTS BY LESSEE.

(a) EXCLUSION OF INCOME FROM LESSEE’S IMPROVEMENTS.—Section 22 (b) (relating to exclusions from gross income) is amended by adding at the end thereof the following new paragraph:

"(11) IMPROVEMENTS BY LESSEE ON LESSOR’S PROPERTY.—Income, other than rent, derived by a lessor of real property upon the termination of a lease, representing the value of such property attributable to buildings erected or other improvements made by the lessee."

(b) BASIS OF REAL PROPERTY UPON WHICH IMPROVEMENTS HAVE BEEN MADE BY LESSEE.—Section 113 (relating to basis for determining gain or loss) is amended by adding at the end thereof the following new subsection:

"(c) PROPERTY ON WHICH LESSEE HAS MADE IMPROVEMENTS.—Neither the basis nor the adjusted basis of any portion of real property shall, in the case of the lessor of such property, be increased or diminished on account of income derived by the lessor in respect of such property and excludible from gross income under section 22 (b) (11). If an amount representing any part of the value of real property attributable to buildings erected or other improvements made by a lessee in respect of such property was included in gross income of the lessor for any taxable year beginning before January 1, 1942, the basis of each portion of such property shall be properly adjusted for the amount so included in gross income."

SEC. 116. RECOVERY OF BAD DEBTS, PRIOR TAXES, AND DELINQUENCY AMOUNTS.

(a) EXCLUSION FROM INCOME.—Section 22 (b) (relating to exclusions from gross income) is amended by adding at the end thereof the following new paragraph:

"(12) RECOVERY OF BAD DEBTS, PRIOR TAXES, AND DELINQUENCY AMOUNTS.—Income attributable to the recovery during the tax-
able year of a bad debt, prior tax, or delinquency amount, to the extent of the amount of the recovery exclusion with respect to such debt, tax, or amount. For the purposes of this paragraph:

"(A) Definition of Bad Debt.—The term 'bad debt' means a debt on account of worthlessness or partial worthlessness of which a deduction was allowed for a prior taxable year.

"(B) Definition of Prior Tax.—The term 'prior tax' means a tax on account of which a deduction or credit was allowed for a prior taxable year.

"(C) Definition of Delinquency Amount.—The term 'delinquency amount' means an amount paid or accrued on account of which a deduction or credit was allowed for a prior taxable year and which is attributable to failure to file return with respect to a tax, or pay a tax, within the time required by the law under which the tax is imposed, or to failure to file return with respect to a tax or pay a tax.

"(D) Definition of Recovery Exclusion.—The term 'recovery exclusion', with respect to a bad debt, prior tax, or delinquency amount, means the amount, determined in accordance with regulations prescribed by the Commissioner with the approval of the Secretary, of the deductions or credits allowed, on account of such bad debt, prior tax, or delinquency amount, which did not result in a reduction of the taxpayer's tax under this chapter (not including the tax under section 102) or corresponding provisions of prior revenue laws, reduced by the amount excludible in previous taxable years with respect to such debt, tax, or amount under this paragraph.

"(E) Special Rules in Case of Section 102 Tax and Personal Holding Company Tax.—In the application of subparagraphs (A), (B), (C), and (D) in determining the tax under section 102 or Subchapter A of Chapter 2, a recovery exclusion allowed for the purposes of Chapter 1 shall be allowed for the purpose of such section or subchapter whether or not the bad debt, prior tax, or delinquency amount resulted in a reduction of the section 102 tax or Subchapter A tax for the prior taxable year; and in the case of a bad debt, prior tax, or delinquency amount not allowable as a deduction or credit for the prior taxable year under Chapter 1 (except section 102) but allowable for the same taxable year under such section or subchapter a recovery exclusion shall be allowable for the purposes of such section or subchapter if such bad debt, prior tax, or delinquency amount did not result in a reduction of the tax under such section 102 or such Subchapter A. As used in this subparagraph references to Chapter 1, section 102, and Subchapter A in the case of taxable years not subject to the Internal Revenue Code, shall be held to be made to corresponding provisions of prior revenue Acts."

(b) Effective Date of Amendments Under the Internal Revenue Code.—The amendments made by this section shall be applicable with respect to taxable years beginning after December 31, 1938.

(c) Under Prior Revenue Acts.—For the purposes of the Revenue Act of 1938 or any prior revenue Act, the amendments made to the Internal Revenue Code by subsection (a) of this section shall be effective as if they were a part of each such revenue Act on the date of its enactment.
SEC. 117. ADDITIONAL ALLOWANCE FOR MILITARY AND NAVAL PERSONNEL.

Section 22 (b) (relating to exclusions from gross income) is amended by adding at the end thereof the following new paragraph:

"(13) ADDITIONAL ALLOWANCE FOR MILITARY AND NAVAL PERSONNEL.—So much of the amount received, before the termination of the present war as proclaimed by the President, by personnel below the grade of commissioned officer in the military or naval forces of the United States as salary or compensation in any form from the United States for active service in such forces during such war, as does not exceed $250 in the case of a single person and $300 in the case of a married person or head of a family. The determination, for the purposes of this paragraph, of the taxpayer's status in the armed forces and his family status shall be made as of the end of the taxable year."

SEC. 118. REPORT REQUIREMENT IN CONNECTION WITH INVENTORY METHODS.

(a) Section 22 (d) (2) (B) (relating to report requirement in connection with using certain inventory methods) is amended to read as follows:

"(B) Only if the taxpayer establishes to the satisfaction of the Commissioner that the taxpayer has used no procedure other than that specified in subparagraphs (B) and (C) of paragraph (1) in inventorying such goods to ascertain the income, profit, or loss of the first taxable year for which the method described in paragraph (1) is to be used, for the purpose of a report or statement covering such taxable year (i) to shareholders, partners, or other proprietors, or to beneficiaries, or (ii) for credit purposes."

(b) Section 22 (d) (5) (B) (relating to requirement to continue reports in connection with certain inventory methods) is amended to read as follows:

"(B) The Commissioner determines that the taxpayer has used for any such subsequent taxable year some procedure other than that specified in subparagraph (B) of paragraph (1) in inventorying the goods specified in the application to ascertain the income, profit, or loss of such subsequent taxable year for the purpose of a report or statement covering such taxable year (i) to shareholders, partners, or other proprietors, or to beneficiaries, or (ii) for credit purposes; and requires a change to a method different from that prescribed in paragraph (1) beginning with such subsequent taxable year or any taxable year thereafter."

(c) TAXABLE YEARS TO WHICH AMENDMENTS APPLICABLE.—Amendments made by this section shall be applicable to taxable years beginning after December 31, 1938.

SEC. 119. LAST-IN FIRST-OUT INVENTORY.

Section 22 (d) (relating to the use of the elective inventory method) is amended by adding at the end thereof the following new paragraph:

"(6) INVOLUNTARY LIQUIDATION AND REPLACEMENT OF INVENTORY.—

"(A) Adjustment of Net Income and Resulting Tax.—

If, for any taxable year beginning after December 31, 1941, and prior to the termination of the present war as proclaimed by the President, the closing inventory of a tax-
payer inventorying goods under the method provided in this subsection reflects a decrease from the opening inventory of such goods for such year, and if, at the time of the filing of the taxpayer's income tax return for such year, the taxpayer elects to have the provisions of this paragraph apply and so notifies the Commissioner, and if, at the time of such election, it is established to the satisfaction of the Commissioner, in accordance with such regulations as the Commissioner may prescribe with the approval of the Secretary, that such decrease is attributable to the involuntary liquidation of such inventory as defined in subparagraph (B), and if the closing inventory of a subsequent taxable year, ending not more than three years after the termination of the present war as proclaimed by the President, reflects a replacement, in whole or in part, of the goods so previously liquidated, the net income of the taxpayer otherwise determined for the year of such involuntary liquidation shall be adjusted as follows:

"(i) Increased by an amount equal to the excess, if any, of the aggregate cost of such goods reflected in the opening inventory of the year of involuntary liquidation over the aggregate replacement cost; or

"(ii) Decreased by an amount equal to the excess, if any, of the aggregate replacement cost of such goods over the aggregate cost thereof reflected in the opening inventory of the year of the involuntary liquidation.

The taxes imposed by this chapter and by Subchapter E of Chapter 2 for the year of such liquidation and for all taxable years intervening between such year and the year of replacement shall be redetermined, giving effect to such adjustments. Any increase in such taxes resulting from such adjustments shall be assessed and collected as a deficiency but without interest, and any overpayment so resulting shall be credited or refunded to the taxpayer without interest.

"(B) Definition of Involuntary Liquidation.—The term ‘involuntary liquidation’, as used in this paragraph, means the sale or other disposition of goods inventoried under the method described in this subsection, either voluntary or involuntary, coupled with a failure on the part of the taxpayer to purchase, manufacture, or otherwise produce and have on hand at the close of the taxable year in which such sale or other disposition occurred such goods as would, if on hand at the close of such taxable year, be subject to the application of the provisions of this subsection, if such failure on the part of the taxpayer is due, directly and exclusively, (i) to enemy capture or control of sources of limited foreign supply; (ii) to shipping or other transportation shortages; (iii) to material shortages resulting from priorities or allocations; (iv) to labor shortages; or (v) to other prevailing war conditions beyond the control of the taxpayer.

"(C) Replacements.—If, in the case of any taxpayer subject to the provisions of subparagraph (A), the closing inventory of the taxpayer for a taxable year, subsequent to the year of involuntary liquidation but prior to the complete replacement of the goods so liquidated, reflects an increase over the opening inventory of such goods for the taxable year, the goods reflecting such increase shall be considered, in the order of their acquisition, as having been acquired in replacement of the goods most recently liquidated (whether or not in a year of involuntary liquidation) and not previ-
ously replaced, and if the liquidation was an involuntary liquidation shall be included in the inventory of the taxpayer for the year of replacement at the inventory cost basis of the goods replaced.

"(D) Election Irrevocable.—An election by the taxpayer to have the provisions of this paragraph apply, once made, shall be irrevocable and shall be binding for the year of the involuntary liquidation and for all determinations for subsequent taxable years so far as they are related to the year of liquidation or replacement.

"(E) Adjustment in Certain Cases.—If the adjustments specified in subparagraph (A) are, with respect to any taxable year, prevented, on the date of the filing of the income tax return of the taxpayer for the year of the replacement, or within three years from such date, by any provision or rule of law (other than this subparagraph and other than section 3761, relating to compromises), such adjustments shall nevertheless be made if, in respect of the taxable year for which the adjustment is sought, a notice of deficiency is mailed or a claim for refund is filed, as the case may be, within three years after the date of the filing of the income tax return for the year of replacement. If, at the time of the mailing of such notice of deficiency or the filing of such claim for refund, the adjustment is so prevented, then the amount of the adjustment authorized by this paragraph shall be limited to the increase or decrease of the tax imposed by this chapter and Subchapter E of Chapter 2 previously determined for such taxable year which results solely from the effect of subparagraph (A), and such amount shall be assessed and collected, or credited or refunded, in the same manner as if it were a deficiency or an overpayment, as the case may be, for such taxable year and as if, on the date of the filing of the income tax return for the year of replacement, three years remain before the expiration of the periods of limitation upon assessment or the filing of claim for refund for the taxable year. The tax previously determined shall be ascertained in accordance with section 734 (d). The amount to be assessed and collected under this paragraph in the same manner as if it were a deficiency or to be credited or refunded in the same manner as if it were an overpayment shall not be diminished by any credit or set-off based upon any item, inclusion, deduction, credit, exemption, gain, or loss, other than one resulting from the effect of subparagraph (A). Such amount, if paid, shall not be recovered by a claim or suit for refund, or suit for erroneous refund based upon any item, inclusion, deduction, credit, exemption, gain, or loss, other than one resulting from the effect of subparagraph (A)."

SEC. 120. ALIMONY AND SEPARATE MAINTENANCE PAYMENTS.

(a) AMOUNT INCLUDIBLE IN GROSS INCOME.—Section 22 (relating to definition of gross income) is amended by inserting at the end thereof the following new subsection:

"(k) ALIMONY, ETC., INCOME.—In the case of a wife who is divorced or legally separated from her husband under a decree of divorce or of separate maintenance, periodic payments (whether or not made at regular intervals) received subsequent to such decree in discharge of, or attributable to property transferred (in trust or otherwise) in dis-
charge of, a legal obligation which, because of the marital or family relationship, is imposed upon or incurred by such husband under such decree or under a written instrument incident to such divorce or separation shall be includible in the gross income of such wife, and such amounts received as are attributable to property so transferred shall not be includible in the gross income of such husband. This subsection shall not apply to that part of any such periodic payment which the terms of the decree or written instrument fix, in terms of an amount of money or a portion of the payment, as a sum which is payable for the support of minor children of such husband. In case any such periodic payment is less than the amount specified in the decree or written instrument, for the purpose of applying the preceding sentence, such payment, to the extent of such sum payable for such support, shall be considered a payment for such support. Installment payments discharging a part of an obligation the principal sum of which is, in terms of money or property, specified in the decree or instrument shall not be considered periodic payments for the purposes of this subsection; except that an installment payment shall be considered a periodic payment for the purposes of this subsection if such principal sum, by the terms of the decree or instrument, may be or is to be paid within a period ending more than 10 years from the date of such decree or instrument, but only to the extent that such installment payment for the taxable year of the wife (or if more than one such installment payment for such taxable year is received during such taxable year, the aggregate of such installment payments) does not exceed 10 per centum of such principal sum. For the purposes of the preceding sentence, the portion of a payment of the principal sum which is allocable to a period after the taxable year of the wife in which it is received shall be considered an installment payment for the taxable year in which it is received. (In cases where such periodic payments are attributable to property of an estate or property held in trust, see section 171 (b).)"

(b) Deduction for Amounts Paid.—Section 23 (relating to deductions from gross income) is amended by inserting at the end thereof the following new subsection:

"(u) Alimony, Etc., Payments.—In the case of a husband described in section 22 (k), amounts includible under section 22 (k) in the gross income of his wife, payment of which is made within the husband's taxable year. If the amount of any such payment is, under section 22 (k) or section 171, stated to be not includible in such husband's gross income, no deduction shall be allowed with respect to such payment under this subsection."

(c) Income From Trusts.—Supplement E of Chapter 1 is amended by inserting at the end thereof the following new section:

"SEC. 171. INCOME OF AN ESTATE OR TRUST IN CASE OF DIVORCE, ETC.

"(a) Inclusion in Gross Income.—There shall be included in the gross income of a wife who is divorced or legally separated under a decree of divorce or of separate maintenance the amount of the income of any trust which such wife is entitled to receive and which, except for the provisions of this section, would be includible in the gross income of her husband, and such amount shall not, despite section 166, section 167, or any other provision of this chapter, be includible in the gross income of such husband. This subsection shall not apply to that part of any such income of the trust which the terms of the decree or trust instrument fix, in terms of an amount of money or a portion of such income, as a sum which is payable
for the support of minor children of such husband. In case such income is less than the amount specified in the decree or instrument, for the purpose of applying the preceding sentence, such income, to the extent of such sum payable for such support, shall be considered a payment for such support.

"(b) Wife Considered a Beneficiary.—For the purposes of computing the net income of the estate or trust and the net income of the wife described in section 22 (k) or subsection (a) of this section, such wife shall be considered as the beneficiary specified in this supplement. A periodic payment under section 22 (k) to any part of which the provisions of this supplement are applicable shall be included in the gross income of the beneficiary in the taxable year in which under this supplement such part is required to be included."

(d) Annuities, Etc.—Section 22 (b) (2) (relating to payments under annuity, etc., contracts) is amended by striking out the heading and inserting in lieu thereof

"(2) Annuities, etc.—

(A) In General.—"

and by inserting before the semicolon at the end of such subparagraph (A) a period and the following: "This subparagraph and paragraph (1) shall not apply with respect to so much of a payment under a life insurance, endowment, or annuity contract, or any interest therein, as, under section 22 (k), is includible in gross income".

(e) Credit For Dependents.—

(1) Credit for Normal Tax and Surtax.—Section 25 (b) (2) (A) (relating to credit for dependents) is amended by inserting at the end thereof the following: "A payment to a wife which is includible under section 22 (k) or section 171 in the gross income of such wife shall not be considered a payment by her husband for the support of any dependent."

(2) Credit For Optional Tax Under Supplement T.—For credit for dependents in case of optional tax, see amendment made by section 104 of this Act.

(f) Definitions.—Section 3797 (a) (relating to definitions) is amended by inserting at the end thereof the following new paragraph:

"(17) Husband and Wife.—As used in sections 22 (k), 23 (u), 25 (b) (2) (A), and 171, and the last sentence of section 401 (a) (2), if the husband and wife therein referred to are divorced, wherever appropriate to the meaning of such sections, the term ‘wife’ shall be read ‘former wife’ and the term ‘husband’ shall be read ‘former husband’; and, if the payments described in such sections are made by or on behalf of the wife or former wife to the husband or former husband instead of vice versa, wherever appropriate to the meaning of such sections, the term ‘husband’ shall be read ‘wife’ and the term ‘wife’ shall be read ‘husband’.

(g) Taxable Years to Which Amendments Applicable.—The amendments made by this section shall be applicable only with respect to taxable years beginning after December 31, 1941; except that if the first taxable year beginning after December 31, 1941, of the husband does not begin on the same day as the first taxable year beginning after December 31, 1941, of the wife, such amendments shall first become applicable in the case of the husband on the first day of the wife’s first taxable year beginning after December 31, 1941, regardless of the taxable year of the husband in which such day falls.
SEC. 121. NON-TRADE OR NON-BUSINESS DEDUCTIONS.

(a) Deduction for Expenses.—Section 23 (a) (relating to deduction for expenses) is amended to read as follows:

"(a) Expenses.—

"(1) Trade or Business Expenses.—

"(A) In General.—All the ordinary and necessary expenses paid or incurred during the taxable year in carrying on any trade or business, including a reasonable allowance for salaries or other compensation for personal services actually rendered; traveling expenses (including the entire amount expended for meals and lodging) while away from home in the pursuit of a trade or business; and rentals or other payments required to be made as a condition to the continued use or possession, for purposes of the trade or business, of property to which the taxpayer has not taken or is not taking title in which he has no equity.

"(B) Corporate Charitable Contributions.—No deduction shall be allowable under subparagraph (A) to a corporation for any contribution or gift which would be allowable as a deduction under subsection (q) were it not for the 5 per centum limitation therein contained and for the requirement therein that payment must be made within the taxable year.

"(C) Expenditures for Advertising and Good Will.—If a corporation has, for the purpose of computing its excess profits credit under Chapter 2E, claimed the benefits of the election provided in section 733, no deduction shall be allowable under subparagraph (A) to such corporation for expenditures for advertising or the promotion of good will which, under the rules and regulations prescribed under section 733 (a), may be regarded as capital investments.

"(2) Non-Trade or Non-Business Expenses.—In the case of an individual, all the ordinary and necessary expenses paid or incurred during the taxable year for the production or collection of income, or for the management, conservation, or maintenance of property held for the production of income.

(b) Allocable to Exempt Income.—Section 24 (a) (5) (relating to items not deductible) is amended by inserting after "this chapter" the following: ", or any amount otherwise allowable under section 23 (a) (2) which is allocable to interest (whether or not any amount of such interest is received or accrued) wholly exempt from the taxes imposed by this chapter".

(c) Depreciation Deduction.—The first sentence of section 23 (1) (relating to deduction for depreciation) is amended to read as follows:

"A reasonable allowance for the exhaustion, wear and tear (including a reasonable allowance for obsolescence)—

"(1) of property used in the trade or business, or

"(2) of property held for the production of income.

(d) Taxable Years to Which Amendments Applicable.—The amendments made by this section shall be applicable to taxable years beginning after December 31, 1938.

(e) Retroactive Amendment to Prior Revenue Acts.—For the purposes of the Revenue Act of 1938 or any prior revenue Act the amendments made to the Internal Revenue Code by this section shall be effective as if they were a part of such revenue Act on the date of its enactment.
SEC. 122. DEDUCTION ALLOWABLE TO PURCHASERS FOR STATE AND LOCAL RETAIL SALES TAXES.

Section 23 (c) (relating to deduction for taxes) is amended by inserting at the end thereof the following new paragraph:

“(3) RETAIL SALES TAX.—In the case of a tax imposed by any State, Territory, District, or possession of the United States, or any political subdivision thereof, upon persons engaged in selling tangible personal property at retail, which is measured by the gross sales price or the gross receipts from the sale or which is a stated sum per unit of such property sold, or upon persons engaged in furnishing services at retail, which is measured by the gross receipts for furnishing such services, if the amount of such tax is separately stated, then to the extent that the amount so stated is paid by the purchaser (otherwise than in connection with the purchaser’s trade or business) to such person such amount shall be allowed as a deduction in computing the net income of such purchaser as if such amount constituted a tax imposed upon and paid by such purchaser.”

SEC. 123. DEDUCTION FOR STOCK AND BOND LOSSES ON SECURITIES IN AFFILIATED CORPORATIONS.

(a) Stock Losses.—

(1) In general.—Section 23 (g) (relating to capital losses) is amended by inserting at the end thereof the following:

“(4) STOCK IN AFFILIATED CORPORATION.—For the purposes of paragraph (2) stock in a corporation affiliated with the taxpayer shall not be deemed a capital asset. For the purposes of this paragraph a corporation shall be deemed to be affiliated with the taxpayer only if:

“(A) at least 95 per centum of each class of its stock is owned directly by the taxpayer; and

“(B) more than 90 per centum of the aggregate of its gross incomes for all taxable years has been from sources other than royalties, rents, dividends, interest, annuities, or gains from sales or exchanges of stocks and securities; and

“(C) the taxpayer is a domestic corporation.”

(2) Technical amendment.—Section 23 (g) (3) is amended by inserting before “subsection” the following “paragraph (2) of”.

(b) Bond, Etc., Losses.—For losses on bonds, etc., of affiliated corporations, see amendment made to section 23 (k) by section 124 of this Act.

SEC. 124. DEDUCTION FOR BAD DEBTS, ETC.

(a) General rule.—Section 23 (k) (relating to bad debts and securities becoming worthless) is amended to read as follows:

“(k) BAD DEBTS.—

“(1) General rule.—Debts which become worthless within the taxable year; or (in the discretion of the Commissioner, a reasonable addition to a reserve for bad debts); and when satisfied that a debt is recoverable only in part, the Commissioner may allow such debt, in an amount not in excess of the part which becomes worthless within the taxable year, as a deduction. This paragraph shall not apply in the case of a taxpayer, other than a bank, as defined in section 104, with respect to a debt evidenced by a security as defined in paragraph (3) of
this subsection. This paragraph shall not apply in the case of a taxpayer, other than a corporation, with respect to a non-business debt, as defined in paragraph (4) of this subsection.

"(2) Securities becoming worthless.—If any securities (as defined in paragraph (3) of this subsection) become worthless within the taxable year and are capital assets, the loss resulting therefrom shall, in the case of a taxpayer other than a bank, as defined in section 104, for the purposes of this chapter, be considered as a loss from the sale or exchange, on the last day of such taxable year, of capital assets.

"(3) Definition of Securities.—As used in paragraphs (1), (2), and (4) of this subsection the term 'securities' means bonds, debentures, notes, or certificates, or other evidences of indebtedness, issued by any corporation (including those issued by a government or political subdivision thereof), with interest coupons or in registered form.

"(4) Non-business debts.—In the case of a taxpayer, other than a corporation, if a non-business debt becomes worthless within the taxable year, the loss resulting therefrom shall be considered a loss from the sale or exchange, during the taxable year, of a capital asset held for not more than 6 months. The term 'non-business debt' means a debt other than a debt evidenced by a security as defined in paragraph (3) and other than a debt the loss from the worthlessness of which is incurred in the taxpayer's trade or business.

"(5) Securities of affiliated corporations.—Bonds, debentures, notes or certificates, or other evidences of indebtedness issued with interest coupons or in registered form by any corporation affiliated with the taxpayer shall not be deemed capital assets for the purposes of paragraph (2) and paragraph (1) shall apply with respect to such debt except that no such deduction shall be allowed under such paragraph with respect to any such debt which is recoverable only in part. For the purposes of this paragraph a corporation shall be deemed to be affiliated with the taxpayer only if:

"(A) at least 95 per centum of each class of its stock is owned directly by the taxpayer; and

"(B) more than 90 per centum of the aggregate of its gross incomes for all taxable years has been from sources other than royalties, rents, dividends, interest or annuities or gains from sales or exchanges of stock and securities; and

"(C) the taxpayer is a domestic corporation."

(b) Insurance Companies.—Section 204 (c) (6) (relating to deductions allowed insurance companies other than life or mutual) is amended to read as follows:

"(6) Debts in the nature of agency balances and bills receivable which become worthless within the taxable year;"

(c) Interest Disallowed.—Section 3771 (relating to interest allowable on claims for refund or credit) is amended by adding at the end thereof the following:

"(d) Claims Based on Deduction for Bad Debts or Worthless Securities.—If credit or refund of any part of an overpayment would be barred under section 322 (b), except for paragraph (5) thereof, or under section 322 (d), except for clause (2) thereof, no interest shall be allowed or paid with respect to such part of the overpayment for any period beginning after the expiration of the period of limitation provided in section 322 (b) (1) for filing claim for credit or refund of such part of the overpayment and ending at the expiration of six months.
months after the date on which the claim was filed or, in case no claim was filed and the overpayment was found by the Board, ending at the time the petition was filed with the Board.

(d) EFFECTIVE DATE OF AMENDMENTS.—The amendments made by this section adding the last sentence of section 23 (k) (1) and adding section 23 (k) (4) shall be effective only with respect to taxable years beginning after December 31, 1942; the amendment inserting section 23 (k) (5) and amendments related thereto shall be applicable only with respect to taxable years beginning after December 31, 1941; and the other amendments made by this section shall be effective with respect to taxable years beginning after December 31, 1938.

(e) CROSS-REFERENCE.—For extended period of limitation by reason of debts becoming worthless, see section 169.

SEC. 125. CORPORATE CONTRIBUTIONS TO UNITED STATES, ETC., OR FOR CHARITABLE USE OUTSIDE UNITED STATES DEDUCTIBLE.

The first sentence of section 23 (q) (relating to allowance of corporate charitable contributions) is amended to read as follows: “In the case of a corporation, contributions or gifts payment of which is made within the taxable year to or for the use of:

(1) The United States, any State, Territory, or any political subdivision thereof or the District of Columbia, or any possession of the United States, for exclusively public purposes; or

(2) A corporation, trust, or community chest, fund, or foundation, created or organized in the United States or in any possession thereof or under the law of the United States, or of any State or Territory, or of the District of Columbia, or of any possession of the United States, organized and operated exclusively for religious, charitable, scientific, literary, or educational purposes or for the prevention of cruelty to children (but in the case of contributions or gifts to a trust, chest, fund, or foundation, payment of which is made within a taxable year beginning after the date of the cessation of hostilities in the present war, as proclaimed by the President, only if such contributions or gifts are to be used within the United States or any of its possessions exclusively for such purposes), no part of the net earnings of which inures to the benefit of any private shareholder or individual, and no substantial part of the activities of which is carrying on propaganda, or otherwise attempting, to influence legislation:

to an amount which does not exceed 5 per centum of the taxpayer’s net income as computed without the benefits of this subsection.”

SEC. 125. AMORTIZABLE BOND PREMIUM.

(a) DEDUCTION FOR AMORTIZABLE BOND PREMIUM.—Section 23 (relating to deductions from gross income) is amended by inserting at the end, thereof the following:

“(v) BOND PREMIUM DEDUCTION.—In the case of a bondholder, the deduction for amortizable bond premium provided in section 125.”

(b) GENERAL RULE, ELECTION, AND DEFINITIONS.—The Internal Revenue Code is amended by inserting after section 124 the following new section:

“SEC. 125. AMORTIZABLE BOND PREMIUM.

“(a) GENERAL RULE.—In the case of any bond, as defined in subsection (d), the following rules shall apply to the amortizable bond
premium (determined under subsection (b)) on the bond for any taxable year beginning after December 31, 1941:

"(1) Interest wholly or partially taxable.—In the case of a bond (other than a bond the interest on which is excludible from gross income), the amount of the amortizable bond premium for the taxable year shall be allowed as a deduction.

"(2) Interest wholly tax-exempt.—In the case of any bond the interest on which is excludible from gross income, no deduction shall be allowed for the amortizable bond premium for the taxable year.

"(3) Adjustment of credit in case of interest partially tax-exempt.—In the case of any bond the interest on which is allowable as a credit against net income, the credit provided in section 25 (a) (1) or (2), or section 26 (a), as the case may be, shall be reduced by the amount of the amortizable bond premium for the taxable year.

"(For adjustment to basis on account of amortizable bond premium, see section 113 (b) (1) (H)).

"(b) Amortizable Bond Premium.—

"(1) Amount of bond premium.—For the purposes of paragraph (2), the amount of bond premium, in the case of the holder of any bond, shall be determined with reference to the amount of the basis (for determining loss on sale or exchange) of such bond, and with reference to the amount payable on maturity or on earlier call date, with adjustments proper to reflect unamortized bond premium with respect to the bond, for the period prior to the date as of which subsection (a) becomes applicable with respect to the taxpayer with respect to such bond.

"(2) Amount amortizable.—The amortizable bond premium of the taxable year shall be the amount of the bond premium attributable to such year.

"(3) Method of determination.—The determinations required under paragraphs (1) and (2) shall be made—

"(A) in accordance with the method of amortizing bond premium regularly employed by the holder of the bond, if such method is reasonable;

"(B) in all other cases, in accordance with regulations prescribing reasonable methods of amortizing bond premium, prescribed by the Commissioner with the approval of the Secretary.

"(c) Election on Taxable and Partially Taxable Bonds.—

"(1) Eligibility to elect and bonds with respect to which election permitted.—This section shall apply with respect to the following classes of taxpayers with respect to the following classes of bonds only if the taxpayer has elected to have this section apply.

"(A) Partially Tax-Exempt.—In the case of a taxpayer other than a corporation, bonds with respect to the interest on which the credit provided in section 25 (a) (1) or (2) is allowable; and

"(B) Wholly Taxable.—In the case of any taxpayer, bonds the interest on which is not excludible from gross income but with respect to which the credit provided in section 25 (a) (1) or (2), or section 26 (a), as the case may be, is not allowable.

"(2) Manner and effect of election.—The election authorized under this subsection shall be made in accordance with such regulations as the Commissioner with the approval of the Secretary shall prescribe. If such election is made with respect to any
bond (described in paragraph (1)) of the taxpayer, it shall also apply to all such bonds held by the taxpayer at the beginning of the first taxable year to which the election applies and to all such bonds thereafter acquired by him and shall be binding for all subsequent taxable years with respect to all such bonds of the taxpayer, unless, upon application by the taxpayer, the Commissioner permits him, subject to such conditions as the Commissioner deems necessary, to revoke such election. The election authorized under this subsection in the case of a member of a partnership shall be exercisable with respect to bonds of the partnership only by the partnership. In the case of bonds held by a common trust fund, as defined in section 163, or by a foreign personal holding company, as defined in section 331, the election authorized under this subsection shall be exercisable with respect to such bonds only by the common trust fund or foreign personal holding company.

"(d) DEFINITION OF BOND.—As used in this section, the term `bond' means any bond, debenture, note, or certificate or other evidence of indebtedness, issued by any corporation and bearing interest (including any like obligation issued by a government or political subdivision thereof), with interest coupons or in registered form, but does not include any such obligation which constitutes stock in trade of the taxpayer or any such obligation of a kind which would properly be included in the inventory of the taxpayer if on hand at the close of the taxable year, or any such obligation held by the taxpayer primarily for sale to customers in the ordinary course of his trade or business."

(c) ADJUSTMENT TO BASIS.—Section 113 (b) (1) (relating to adjustments to basis) is amended by inserting at the end thereof the following new subparagraph:

"(H) in the case of any bond (as defined in section 125) the interest on which is wholly exempt from the tax imposed by this chapter, to the extent of the amortizable bond premium disallowable as a deduction pursuant to section 125 (a) (2), and in the case of any other bond (as defined in such section) to the extent of the deductions allowable pursuant to section 125 (a) (1) with respect thereto."

(d) CREDITS OF ESTATE OR TRUST AND BENEFICIARY.—Section 163 (relating to credits of estate or trust and beneficiary) is amended by inserting at the end thereof the following new subsection:

"(C) CREDITS OF ESTATE OR TRUST AND BENEFICIARY IN CASE OF BOND PREMIUM.—If the estate or trust elects under section 125 to treat the premium on bonds, the interest on which is allowable as a credit under section 25 (a) (1) or (2), as amortizable,

"(1) For the purposes of subsection (a) (2), the credits allowed by section 25 (a) shall be reduced as provided in section 125 (a) (3);

"(2) For the purposes of subsection (b), the proportionate share of the legatee, heir, or beneficiary of such interest shall be his proportionate share of such interest (determined without regard to this paragraph) reduced by so much of the deduction under section 25 (v) as is attributable to such share. The remainder of such deduction, for the purposes of the last sentence of subsection (b), shall be applied in reduction of such credits of the estate or trust."

(e) CREDIT OF PARTICIPANT IN COMMON TRUST FUND FOR PARTIALLY TAX-EXEMPT INTEREST.—Section 169 (c) (2) (relating to credits of participants) is amended by inserting at the end thereof the following new sentence: "If the common trust fund elects under section
125 to treat the premium on bonds, the interest on which is allowable as a credit under section 25 (a) (1) or (2), as amortizable, for the purposes of the preceding sentence the proportionate share of the participant of such interest received by the common trust fund shall be his proportionate share of such interest (determined without regard to this sentence) reduced by so much of the deduction under section 23 (v) as is attributable to such share."

(f) CREDIT OF PARTNER FOR PARTIALLY TAX-EXEMPT INTEREST.—Section 184 (relating to credits of partners) is amended by inserting at the end thereof the following new sentence: "If the partnership elects under section 125 to treat the premium on bonds, the interest on which is allowable as a credit under section 25 (a) (1) or (2), as amortizable, for the purposes of the preceding sentence the partner's proportionate share of the interest received by the partnership shall be his proportionate share of such interest (determined without regard to this sentence) reduced by so much of the deduction under section 23 (v) as is attributable to such share."

(g) CREDIT OF UNITED STATES SHAREHOLDER FOR PARTIALLY TAX-EXEMPT INTEREST.—Section 337 (c) (relating to credits of United States shareholders) is amended by inserting at the end thereof the following new sentence: "If the foreign personal holding company elects under section 125 to treat the premium on bonds, the interest on which is allowable as a credit under section 25 (a) (1) or (2), as amortizable, for the purposes of the preceding sentence each United States shareholder's proportionate share of such interest received by the foreign personal holding company shall be his proportionate share of such interest (determined without regard to this sentence) reduced by so much of the deduction under section 23 (v) as is attributable to such share."

(h) CREDIT OF SHAREHOLDER OF PERSONAL SERVICE CORPORATION FOR PARTIALLY TAX-EXEMPT INTEREST.—Section 394 (c) (relating to the credits of shareholders of a personal service corporation) is amended by inserting at the end thereof the following new sentence: "For any taxable year of the corporation beginning after December 31, 1941, each such shareholder's proportionate share of such interest received by the corporation shall be his proportionate share of such interest (determined without regard to this sentence) reduced by so much of the deduction under section 23 (v) as is attributable to such share."

(i) CROSS REFERENCES.—

(1) Section 25 (a) (2) (relating to credits for normal tax) is amended by inserting at the end thereof the following: "(For reduction of credit under paragraph (1) or (2) on account of amortizable bond premium, see section 125)."

(2) Section 26 (a) (relating to credits of corporations) is amended by inserting at the end thereof the following: "(For reduction of credit under this subsection on account of amortizable bond premium, see section 125)."

SEC. 127. DEDUCTION FOR MEDICAL, DENTAL, ETC., EXPENSES.

(a) ALLOWANCE OF DEDUCTION.—Section 23 (relating to deductions from gross income) is amended by inserting at the end thereof the following new subsection:

"(x) MEDICAL, DENTAL, ETC., EXPENSES.—Except as limited under paragraph (1) or (2), expenses paid during the taxable year, not compensated for by insurance or otherwise, for medical care of the taxpayer, his spouse, or a dependent specified in section 25 (b) (2) (A) of the taxpayer. The term 'medical care,' as used in this subsection, shall include amounts paid for the diagnosis, cure, mitigation, treatment, or prevention of disease, or for the purpose of affecting any
structure or function of the body (including amounts paid for accident or health insurance).

(1) A husband and wife who file a joint return may deduct only such expenses as exceed 5 per centum of the aggregate net income of such husband and wife, computed without the benefit of this subsection, and the maximum deduction for the taxable year shall be not in excess of $2,500 in the case of such husband and wife.

(2) An individual who files a separate return may deduct only such expenses as exceed 5 per centum of the net income of the taxpayer, computed without the benefit of this subsection, and the maximum deduction for the taxable year shall be not in excess of $2,500 in the case of the head of a family, and not in excess of $1,250 in the case of all other such individuals.

(b) Items Not Deductible.—Section 24 (a) (relating to items not deductible) is amended by striking paragraph 1 and inserting in lieu thereof the following:

"(1) Personal, living, or family expenses, except extraordinary medical expenses deductible under section 23 (x);"

(c) Charitable Deductions.—Section 23 (o) (relating to deduction for charitable and other contributions) is amended by striking the period at the end of the next to the last sentence and by inserting in lieu thereof the following: "or of subsection (x)."

(d) Compensation From Insurance.—Section 22 (b) (5) (relating to exclusion from gross income of compensation for injuries or sickness) is amended by striking out "Amounts received" and inserting in lieu thereof "Except in the case of amounts attributable to (and not in excess of) deductions allowed under section 23 (x) in any prior taxable year, amounts received".

SEC. 128. DEDUCTION OF CERTAIN AMOUNTS PAID TO COOPERATIVE APARTMENT CORPORATION.

Section 23 (relating to deductions from gross income) is amended by inserting at the end thereof the following new subsection:

"(z) Amounts Representing Taxes and Interest Paid to Cooperative Apartment Corporation.—

"(1) In General.—In the case of a tenant-stockholder (as defined in paragraph (2)), amounts, not otherwise deductible, paid or accrued to a cooperative apartment corporation within the taxable year, if such amounts represent that proportion of the real estate taxes on the apartment building and the land on which it is situated, allowable as deductions under subsection (c), paid or incurred by the corporation, or of the interest paid or incurred by the corporation on its indebtedness contracted in the acquisition, construction, alteration, rehabilitation, or maintenance of such apartment building or in the acquisition of the land on which the building is located, which the stock of the corporation owned by the tenant-stockholder is of the total outstanding stock of the corporation, including that held by the corporation.

"(2) Definitions.—For the purposes of this subsection—

"(A) Cooperative Apartment Corporation.—The term 'cooperative apartment corporation' means a corporation—

"(i) having one and only one class of stock outstanding,

"(ii) all of the stockholders of which are entitled, solely by reason of their ownership of stock in the corporation, to occupy for dwelling purposes apartments in
a building owned or leased by such corporation, and who are not entitled, either conditionally or unconditionally, except upon a complete or partial liquidation of the corporation, to receive any distribution not out of earnings and profits of the corporation, and

“(iii) 80 per centum or more of the gross income of which for the taxable year in which the taxes and interest described in paragraph (1) are paid or incurred is derived from tenant-stockholders.

“(B) Tenant-stockholder.—The term ‘tenant-stockholder’ means an individual who is a stockholder in a cooperative apartment corporation, and whose stock is fully paid-up in an amount not less than an amount shown to the satisfaction of the Commissioner as bearing a reasonable relationship to the portion of the value of the corporation’s equity in the building and the land on which it is situated which is attributable to the apartment which such individual is entitled to occupy.”

SEC. 129. DEDUCTION DENIED IF PROCEEDS USED TO PAY FOR INSURANCE.

Section 24 (a) (relating to items not deductible) is amended by striking out “or” at the end of paragraph (4), and striking out the period and inserting a semicolon, and at the end of the subsection adding the following new paragraph:

“(6) Any amount paid or accrued on indebtedness incurred or continued to purchase a single premium life insurance or endowment contract. For the purposes of this paragraph, if substantially all the premiums on a life insurance or endowment contract are paid within a period of four years from the date on which such contract is purchased, such contract shall be considered a single premium life insurance or endowment contract; or”.

SEC. 130. TAXES AND OTHER CHARGES CHARGEABLE TO CAPITAL ACCOUNT NOT DEDUCTIBLE BUT TREATED AS CAPITAL ITEMS.

(a) Deductions Not Allowable.—Section 24 (a) (relating to items not deductible) is amended by inserting at the end thereof the following new paragraph:

“(7) Amounts paid or accrued for such taxes and carrying charges as, under regulations prescribed by the Commissioner with the approval of the Secretary, are chargeable to capital account with respect to property, if the taxpayer elects, in accordance with such regulations, to treat such taxes or charges as so chargeable.”

(b) Technical Amendment.—Section 113 (b) (1) (A) (relating to adjustment of basis) is amended by striking out “including taxes and other carrying charges on unimproved and unproductive real property”.

SEC. 131. REDUCTION OF PERSONAL EXEMPTION AND CREDIT FOR DEPENDENTS—REQUIREMENT FOR RETURN.

(a) Personal Exemption.—

(1) General Rule.—Section 25 (b) (1) (relating to personal exemption) is amended to read as follows:

“(1) Personal exemption.—In the case of a single person or a married person not living with husband or wife, a personal
exemption of $500; or in the case of the head of a family or a married person living with husband or wife, a personal exemption of $1,200. A husband and wife living together shall receive but one personal exemption. The amount of such personal exemption shall be $1,200. If such husband and wife make separate returns, the personal exemption may be taken by either or divided between them.”

(2) Nonresident Aliens.—Section 214 (relating to personal exemption of nonresident alien individuals) is amended to read as follows:

“SEC. 214. CREDITS AGAINST NET INCOME.

“In the case of a nonresident alien individual the personal exemption allowed by section 25 (b) (1) of this chapter shall, except as hereinafter provided in the case of a resident of a contiguous country, be only $500. In the case of a nonresident alien individual residing in a contiguous country who is married and living with husband or wife or who is the head of a family, the personal exemption shall be that specified in section 25 (b) if such contiguous country allows to citizens of the United States not residing in such country who are married and living with husband or wife and to citizens of the United States not residing in such country who are heads of families the same personal exemption as that allowed citizens of such country who are married and living with husband or wife or who are heads of families, as the case may be. The credit for dependents allowed by section 25 (b) (2) shall not be allowed in the case of a nonresident alien individual unless he is a resident of a contiguous country.”

(3) Citizens of Possessions, etc.—Section 251 (f) (relating to personal exemption of citizens entitled to benefits of section 251) is amended by striking out “$750” and inserting in lieu thereof “$500”.

(b) Credit for Dependents.—Section 25 (b) (2) (A) (relating to credit for dependents) is amended by striking out “$400” and inserting in lieu thereof “$350”.

(c) Return Requirement.—

(1) General Rule.—Section 51 (a) (relating to general requirement of return) is amended by striking out “$1,500” wherever occurring therein and inserting in lieu thereof “$1,200” and by striking out “$750” and inserting in lieu thereof “$500”.

(2) Fiduciary Returns.—Section 142 (a) (requiring returns of fiduciaries) is amended by striking out “$1,500” wherever occurring therein and inserting in lieu thereof “$1,200”, and by striking out “$750” wherever occurring therein and inserting in lieu thereof “$500”.

(3) Information Returns.—Section 147 (a) (relating to information at the source) is amended by striking out “$750” wherever occurring therein and inserting in lieu thereof “$500”.

SEC. 132. COMPUTATION OF NET OPERATING LOSS CREDIT AND DIVIDENDS PAID CREDIT.

(a) Net Operating Loss Credit.—

(1) Limitations.—Section 26 (c) (1) (relating to amount of net operating loss credit) is amended to read as follows:

“(1) Amount of Credit.—The amount of net operating loss (as defined in paragraph (2)) of the corporation for the preceding
taxable year (if beginning after December 31, 1937) but not in excess of (A) the section 102 net income for the taxable year, in the case of the tax imposed by section 102; (B) the Supplement P net income for the taxable year, in the case of the computations required under Supplement P; or (C) the Subchapter A net income for the taxable year, in the case of the tax imposed under Subchapter A.”

(2) NET OPERATING LOSS DEDUCTION.—Section 26 (c) (2) is amended by inserting after subparagraph (B) the following new subparagraph:

“(C) For the purposes of this paragraph, the net operating loss deduction provided in section 122 shall not be allowed.”

(3) CLERICAL AMENDMENT.—Section 26 (c) (2) is amended by striking out “section” where it appears the second and fourth times and inserting in lieu thereof “chapter”.

(b) BASIC SURTAX CREDIT.—The last sentence of section 27 (b) (relating to definition of basic surtax credit) is amended to read as follows: “The aggregate of the amounts under paragraphs (2) and (3) shall not exceed (A) the section 102 net income for the taxable year, in the case of the tax imposed by section 102; (B) the Supplement P net income for the taxable year, in the case of the computations required under Supplement P; or (C) the Subchapter A net income for the taxable year, in the case of the tax imposed under Subchapter A.”

(c) DIVIDEND CARRY-OVER.—Section 27 (c) (relating to dividend carry-over) is amended to read as follows:

“(c) DIVIDEND CARRY-OVER.—There shall be computed with respect to each taxable year of a corporation a dividend carry-over to such year from the two preceding taxable years, which shall consist of the sum of—

“(1) The amount of the basic surtax credit for the second preceding taxable year, reduced by the Subchapter A net income for such year, and further reduced by the amount, if any, by which the Subchapter A net income for the first preceding taxable year exceeds the sum of—

“(A) The basic surtax credit for such year; and

“(B) The excess, if any, of the basic surtax credit for the third preceding taxable year over the Subchapter A net income for such year; and

“(2) The amount, if any, by which the basic surtax credit for the first preceding taxable year exceeds the Subchapter A net income for such year. In the case of a preceding taxable year referred to in this subsection, the Subchapter A net income shall be determined as if the corporation was, under the law applicable to such taxable year, a personal holding company.”

(d) TECHNICAL AMENDMENT.—Section 504 (a) (relating to definition of undistributed Subchapter A net income) is amended by striking out “, and, in the computation of the dividend carry-over for the purposes of this subchapter, the term ‘adjusted net income’ as used in section 27 (c) (2) means the adjusted net income minus the deduction allowed for Federal taxes under section 505 (a) (1)”.

(e) YEARS TO WHICH AMENDMENTS APPLICABLE.—The amendments made by this section shall be applicable only with respect to taxable years beginning after December 31, 1939, but shall be applicable in the computations with respect to previous taxable years for the purpose of ascertaining the amount of any dividend carry-over from such previous taxable years.
SECTION 133. CREDIT FOR DIVIDENDS PAID ON CERTAIN PREFERRED STOCK.

Section 26 is amended by inserting at the end thereof the following new subsection:

"(h) CREDIT FOR DIVIDENDS PAID ON CERTAIN PREFERRED STOCK.—

(1) Amount of credit.—In the case of a public utility, the amount of dividends paid during the taxable year on its preferred stock. The credit provided in this subsection shall be subtracted from the basic surtax credit provided in section 27.

(2) Definitions.—As used in this subsection and section 15 (a)—

(A) Public Utility.—The term 'public utility' means a corporation engaged in the furnishing of telephone service or in the sale of electric energy, gas, or water, if the rates for such furnishing or sale, as the case may be, have been established or approved by a State or political subdivision thereof or by an agency or instrumentality of the United States or by a public utility or public service commission or other similar body of the District of Columbia or of any State or political subdivision thereof.

(B) Preferred Stock.—The term 'preferred stock' means stock issued prior to October 1, 1942, which during the whole of the taxable year (or the part of the taxable year after its issue) was stock the dividends in respect of which were cumulative, limited to the same amount, and payable in preference to the payment of dividends on other stock."

SECTION 134. INCOME IN RESPECT OF DECEDENTS.

(a) General Rule.—The last sentence of section 42 (a) (relating to inclusion in gross income of amounts accrued up to death of taxpayer) is amended to read as follows: "In the case of the death of a taxpayer whose net income is computed upon the basis of the accrual method of accounting, amounts (except amounts includible in computing a partner’s net income under section 152) accrued only by reason of the death of the taxpayer shall not be included in computing net income for the period in which falls the date of the taxpayer’s death."

(b) Deductions and Credits.—The last sentence of section 43 (relating to deductions and credits accrued up to death of taxpayer) is amended to read as follows: "In the case of the death of a taxpayer whose net income is computed upon the basis of the accrual method of accounting, amounts (except amounts includible in computing a partner’s net income under section 152) accrued as deductions and credits only by reason of the death of the taxpayer shall not be allowed in computing net income for the period in which falls the date of the taxpayer’s death."

(c) Cross Reference.—Section 22 (relating to definition of gross income) is amended by inserting at the end thereof the following:

"(1) Income of Decedents.—For inclusion in gross income of certain amounts which constituted gross income in respect of a decedent, see section 126."

(d) Deductions of Estate.—Section 23 (relating to deductions) is amended by inserting at the end thereof the following:
“(w) Deductions of Estate, etc., on account of Decedent’s Deductions.—
“(1) In the case of a person described in section 126 (b), the amount of the deductions in respect of a decedent to the extent allowed by such subsection.
“(2) In the case of a person described in section 126 (a), the amount of the deductions in respect of a decedent to the extent allowed by section 126 (c).”

(e) The Internal Revenue Code is amended by inserting after section 125 the following new section:

“SEC. 126. INCOME IN RESPECT OF DECEDENTS.

“(a) Inclusion in Gross Income.—
“(1) General rule.—The amount of all items of gross income in respect of a decedent which are not properly includible in respect of the taxable period in which falls the date of his death or a prior period shall be included in the gross income, for the taxable year when received, of:
“(A) the estate of the decedent, if the right to receive the amount is acquired by the decedent’s estate from the decedent;
“(B) the person who, by reason of the death of the decedent, acquires the right to receive the amount, if the right to receive the amount is not acquired by the decedent’s estate from the decedent; or
“(C) the person who acquires from the decedent the right to receive the amount by bequest, devise, or inheritance, if the amount is received after a distribution by the decedent’s estate of such right.
“(2) Income in case of sale, etc.—If a right, described in paragraph (1), to receive an amount is transferred by the estate of the decedent or a person who receives such right by reason of the death of the decedent or by bequest, devise, or inheritance from the decedent, there shall be included in the gross income of the estate or such person, as the case may be, for the taxable period in which the transfer occurs, the fair market value of such right at the time of such transfer plus the amount by which any consideration for the transfer exceeds such fair market value.

For the purposes of this paragraph, the term ‘transfer’ includes sale, exchange, or other disposition, but does not include a transfer to a person pursuant to the right of such person to receive such amount by reason of the death of the decedent or by bequest, devise, or inheritance from the decedent.
“(3) Character of income determined by reference to decedent.—The right, described in paragraph (1), to receive an amount shall be treated, in the hands of the estate of the decedent or any person who acquired such right by reason of the death of the decedent, or by bequest, devise, or inheritance from the decedent, as if it had been acquired by the estate or such person in the transaction by which the decedent acquired such right; and the amount includible in gross income under paragraph (1) or (2) shall be considered in the hands of the estate or such person to have the character which it would have had in the hands of the decedent if the decedent had lived and received such amount.
(b) ALLOWANCE OF DEDUCTIONS AND CREDIT.—The amount of any deduction specified in section 23 (a), (b), (c), or (m) (relating to deductions for expenses, interest, taxes, and depletion) or credit specified in section 31 (foreign tax credit), in respect of a decedent which is not properly allowable to the decedent in respect of the taxable period in which falls the date of his death, or a prior period, shall be allowed:

(1) EXPENSES, INTEREST, AND TAXES.—In the case of a deduction specified in section 23 (a), (b), or (c) and a credit specified in section 31, in the taxable year when paid,—

(A) to the estate of the decedent; except that

(B) if the estate of the decedent is not liable to discharge the obligation to which the deduction or credit relates, to the person who, by reason of the death of the decedent or by bequest, devise, or inheritance acquires, subject to such obligation, from the decedent an interest in property of the decedent.

(2) DEPLETION.—In the case of the deduction specified in section 23 (m), to the person described in subsection (a) (1)(A), (B), or (C) who, in the manner described therein, receives the income to which the deduction relates, in the taxable year when such income is received.

(c) DEDUCTION FOR ESTATE TAX.—

(1) ALLOWANCE OF DEDUCTION.—A person who includes an amount in gross income under subsection (a) shall be allowed, for the same taxable year, as a deduction an amount which bears the same ratio to the estate tax attributable to the net value for estate tax purposes of all the items described in subsection (a) (1) as the value for estate tax purposes of the items of gross income or portions thereof in respect of which such person included the amount in gross income (or the amount included in gross income, whichever is lower) bears to the value for estate tax purposes of all the items described in subsection (a) (1).

(2) METHOD OF COMPUTING DEDUCTION.—For the purposes of paragraph (1):

(A) The term ‘estate tax’ means the tax imposed upon the estate of the decedent under section 810 or 850, reduced by the credits against such tax, plus the tax imposed upon the estate of the decedent under section 935, reduced by the credits against such tax.

(B) The net value for estate tax purposes of all the items described in subsection (a) (1) shall be the excess of the value for estate tax purposes of all the items described in subsection (a) (1) over the deductions from the gross estate in respect of claims which represent the deductions and credit described in subsection (b).

(C) The estate tax attributable to such net value shall be an amount equal to the excess of the estate tax over the estate tax computed without including in the gross estate such net value.

(f) EFFECTIVE DATE OF AMENDMENTS.—The amendments made by subsections (a) and (b) of this section shall be applicable with respect to taxable years beginning after December 31, 1942, and the amendments made by subsections (c), (d), and (e) of this section shall be applicable with respect to taxable years ending after December 31, 1942.

(g) TAXABLE YEARS BEFORE 1943.—In case the taxable period in which falls the date of the death of the decedent began after Decem-
number 31, 1933, and before January 1, 1943, the tax for such taxable period shall be computed as if provisions corresponding to the provisions of sections 42 (a) and 43 of the Internal Revenue Code, as amended by subsections (a) and (b) of this section, were a part of the Revenue Act of 1934, the Revenue Act of 1936, the Revenue Act of 1938, or the Internal Revenue Code, whichever is applicable to such taxable period. In the case of the estate of such a decedent and of each person who acquires by reason of the death of such decedent or by bequest, devise, or inheritance from such decedent the right to receive the amount of items of gross income of the decedent which upon the application of the preceding sentence are not properly includible in respect of the taxable period in which falls the date of the decedent’s death or a prior period, the tax for each taxable period ending on or after the date on which the decedent died shall be computed by including in gross income the amounts with respect to such decedent which would be includible, and by allowing as deductions and credits the amounts with respect to such decedent which would be allowable, if provisions corresponding to the provisions of the section inserted in the Internal Revenue Code by subsection (e) of this section were a part of the law applicable to such taxable period. The provisions of this subsection shall not be applicable unless there are filed with the Commissioner (in accordance with regulations prescribed by the Commissioner with the approval of the Secretary, and at the time prescribed by such regulations) signed consents made under oath by the fiduciary representing the estate and by each such person (or if any such person is no longer in existence or is under disability, by his legal representative) that with respect to such amounts the tax of the estate, or the tax of such person, as the case may be, shall be computed under the provisions of this subsection for each taxable period ending on or after the date of the death of the decedent and the tax of the decedent shall be computed under such provisions for the taxable period in which falls the date of his death. If such consent is filed after the time for the filing of the return with respect to any such taxable period, the deficiency resulting from the failure to compute the tax for such taxable period in accordance with such consent shall be paid on the date of the filing of the consent with the Commissioner, or on the date prescribed for the payment of the tax for the taxable period, whichever is later, and the period of limitations provided in sections 275 and 276 of the Internal Revenue Code or a corresponding provision of a prior revenue law on the making of assessments and the beginning of distraint or a proceeding in court for collection shall with respect to such deficiency include one year immediately after the date the consent was filed, and such assessment and collection may be made notwithstanding any provision of the internal revenue laws or any rule of law which would otherwise prevent such assessment and collection. The period within which claim for credit or refund may be filed, or credit or refund allowed or made if no claim is filed, with respect to any overpayment resulting from the failure to compute the tax for any such taxable period (except the taxable period of the decedent in which falls the date of his death) in accordance with such consent shall include one year immediately after the date of the filing of the consent, and credit or refund may be allowed or made notwithstanding any provision of the internal revenue laws or any rule of law which would otherwise prevent such credit or refund, but no interest shall be allowed or paid with respect to any such overpayment. The provisions of section 322 (b) (2) and (3) of the Internal Revenue Code or a corresponding provision of a prior...
Adjustment.

If the application of this subsection to the taxable period of the decedent in which falls the date of his death results in a deficiency for such taxable period, and if the income tax of the decedent for such period was deducted in computing the net estate of the decedent under Chapter 3 of the Internal Revenue Code or under a corresponding title of a prior revenue law, and if at the time such deficiency is assessed credit or refund of any resulting overpayment in respect of the taxes imposed by such Chapter 3 or corresponding title upon such net estate is prevented by any provision of the internal revenue laws or by any rule of law, then the amount of such deficiency which is assessed and collected shall be reduced by the amount of such resulting overpayment under such Chapter 3 or corresponding title which would be credited or refunded if credit or refund thereof were not so prevented. This subsection shall not be deemed to change any provision of law limiting the allowance of refund or credit with respect to overpayments for the taxable period of the decedent in which falls the date of his death, and no interest shall be allowed or paid with respect to any overpayment resulting from the application of this subsection to such taxable period. If the application of this subsection to the taxable period of the decedent in which falls the date of his death results in an overpayment for such taxable period, and if such overpayment was included as part of the income tax of the decedent which was deducted in computing the net estate of the decedent under Chapter 3 of the Internal Revenue Code or under a corresponding title of a prior revenue law, and if, at the time such overpayment is credited or refunded the assessment and collection of deficiencies in respect of the taxes imposed by such Chapter 3 or corresponding title upon such net estate is prevented by any provision of the internal revenue laws or by any rule of law, then the amount of such overpayment which is credited or refunded shall be reduced by the amount of the resulting deficiencies under such Chapter 3 or corresponding title which would be assessable if the assessment and collection thereof were not so prevented.

SEC. 135. RETURNS FOR A PERIOD OF LESS THAN TWELVE MONTHS.

(a) Income placed on an annual basis.—Section 47 (c) is amended to read as follows:

"(c) Income placed on annual basis.—"

"(1) General rule.—If a separate return is made under subsection (a) on account of a change in the accounting period, the net income, computed on the basis of the period for which separate return is made (referred to in this subsection as 'the short period'), shall be placed on an annual basis by multiplying the amount thereof by twelve, and dividing by the number of months in the short period. The tax shall be such part of the tax computed on such annual basis as the number of months in the short period is of twelve months.

"(2) Exception.—If the taxpayer establishes the amount of his net income for the period of twelve months beginning with the first day of the short period, computed as if such twelve-month period were a taxable year, under the law applicable to such year, then the tax for the short period shall be reduced to an amount which is such part of the tax computed on the net income for such twelve-month period as the net income computed on the basis of the short period is of the net income for the twelve-month period. The taxpayer (other than a taxpayer to which
the next sentence applies) shall compute the tax and file his
return without the application of this paragraph. If the tax-
payer (other than a corporation) was not in existence at
the end of the twelve-month period, or if the taxpayer is a cor-
poration and has disposed of substantially all its assets prior to
the end of such twelve-month period, then in lieu of the net income
for such twelve-month period there shall be used for the purposes
of this paragraph the net income for the twelve-month period
ending with the last day of the short period. The tax computed
under this paragraph shall in no case be less than the tax computed
on the net income for the short period without placing such net
income on an annual basis. The benefits of this paragraph shall
not be allowed unless the taxpayer, at such time as regulations
prescribed hereunder require (but not after the time prescribed
for the filing of the return for the first taxable year which ends on
or after twelve months after the beginning of the short period),
makes application therefor in accordance with such regulations.
Such application, in case the return was filed without regard to
this paragraph, shall be considered a claim for credit or refund
with respect to the amount by which the tax is reduced under
this paragraph. The Commissioner, with the approval of the
Secretary, shall prescribe such regulations as he may deem
necessary for the application of this paragraph.”

(b) INCOME FOR CERTAIN TAXES NOT PLACED ON ANNUAL BASIS.—

(1) SURTAX ON CORPORATIONS IMPROPERLY ACCUMULATING SUR-
PLUS.—Section 102 is amended by inserting at the end thereof the
following new subsection:

“(f) INCOME NOT PLACED ON ANNUAL BASIS.—Section 47 (c) shall
not apply in the computation of the tax imposed by this section.”

(2) FOREIGN PERSONAL HOLDING COMPANIES.—Section 336 is
amended by inserting at the end thereof the following new
subsection:

“(d) INCOME NOT PLACED ON ANNUAL BASIS.—The net income shall
be computed without regard to section 47 (c).”

(3) PERSONAL SERVICE CORPORATIONS.—Section 393 is amended
by inserting at the end thereof the following new sentence: “For
the purposes of this section, the net income shall be computed
without regard to section 47 (c).”

(4) PERSONAL HOLDING COMPANIES.—Section 505 is amended by
inserting at the end thereof the following new subsection:

“(e) INCOME NOT PLACED ON ANNUAL BASIS.—The net income shall
be computed without regard to section 47 (c).”

(c) RETURNS WHERE TAXPAYER NOT IN EXISTENCE FOR TWELVE
MONTHS.—Section 47 is amended by inserting at the end thereof the
following new subsection:

“(g) RETURNS WHERE TAXPAYER NOT IN EXISTENCE FOR TWELVE
MONTHS.—In the case of a taxpayer not in existence during the whole
of an annual accounting period ending on the last day of a month, or,
if the taxpayer has no such annual accounting period or does not
keep books, during the whole of a calendar year, the return shall be
made for the fractional part of the year during which the taxpayer
was in existence.”

(d) SHORT TAXABLE YEAR.—The second sentence of section 48 (a)
is amended to read as follows: “Taxable year” means, in the case
of a return made for a fractional part of a year under the provisions
of this chapter or under regulations prescribed by the Commissioner
with the approval of the Secretary, the period for which such return
is made.”
SEC. 135. DECLARATION THAT RETURN MADE UNDER PENALTIES FOR PERJURY IN LIEU OF OATH.

(a) DECLARATION ON RETURNS.—So much of the first sentence of section 51 (relating to requirement of individual returns) as reads as follows: "The following individuals shall each make under oath a return stating" is amended to read as follows: "The following individuals shall each make a return, which shall contain or be verified by a written declaration that it is made under the penalties of perjury, stating".

(b) PENALTY.—Section 145 (relating to penalties) is amended by inserting after subsection (b) the following new subsection:

"(c) Any individual who willfully makes and subscribes a return which he does not believe to be true and correct as to every material matter, shall be guilty of a felony, and, upon conviction thereof, shall be subject to the penalties prescribed for perjury in section 125 of the Criminal Code."

(c) CLERICAL AMENDMENTS.—Section 145 (c) is amended by striking out "(c)" and inserting in lieu thereof "(d)" and section 145 (d) is amended by striking out "(d)" and inserting in lieu thereof "(e)".

SEC. 137. EXEMPTION OF VOLUNTARY EMPLOYEES’ BENEFICIARY ASSOCIATIONS.

(a) EXEMPTION OF VOLUNTARY EMPLOYEES’ BENEFICIARY ASSOCIATION.—Section 101 (16) of the Internal Revenue Code, and of the Revenue Acts of 1938, 1936, and 1934, and section 103 (16) of the Revenue Acts of 1932 and 1928, are amended to read as follows: "(16) Voluntary employees’ beneficiary associations providing for the payment of life, sick, accident, or other benefits to the members of such association or their dependents, if (A) no part of their net earnings inures (other than through such payments) to the benefit of any private shareholder or individual, and (B) 85 per centum or more of the income consists of amounts collected from members and amounts contributed to the association by the employer of the members for the sole purpose of making such payments and meeting expenses;".

(b) RETROACTIVE EFFECT.—For the purposes of the Internal Revenue Code and the Revenue Acts of 1928, 1932, 1934, 1936, and 1938, the amendments made to the Internal Revenue Code and those Acts by subsection (a) of this section shall be effective as if they were a part of the Internal Revenue Code and such revenue Acts on the respective dates of their enactment.

(c) AMENDMENTS INAPPLICABLE TO EMPLOYMENT TAXES.—The amendments made by this section shall not apply to the employment taxes imposed by Subchapters A and C of Chapter 9 of the Internal Revenue Code, or the corresponding provisions of a prior law.

SEC. 138. DENIAL OF CAPITAL LOSS CARRY-OVER TO SECTION 102 COMPANIES.

That part of section 102 (d) (1) (relating to definition of section 102 net income) which precedes subparagraph (A) is amended to read as follows:

"(1) SECTION 102 NET INCOME.—The term ‘section 102 net income’ means the net income, computed without the benefit of the capital loss carry-over provided in section 117 (e) from a taxable year which begins after December 31, 1940, and computed without the net operating loss deduction provided in section 23 (a), minus the sum of—"
SEC. 139. COMPENSATION FOR SERVICES RENDERED FOR A PERIOD OF THIRTY-SIX MONTHS OR MORE.

(a) Section 107 is amended to read as follows:

"SEC. 107. COMPENSATION FOR SERVICES RENDERED FOR A PERIOD OF THIRTY-SIX MONTHS OR MORE.

(a) Personal Services.—If at least 80 per centum of the total compensation for personal services covering a period of thirty-six calendar months or more (from the beginning to the completion of such services) is received or accrued in one taxable year by an individual or a partnership, the tax attributable to any part thereof which is included in the gross income of any individual shall not be greater than the aggregate of the taxes attributable to such part had it been included in the gross income of such individual ratably over that part of the period which precedes the date of such receipt or accrual.

(b) Patent, Copyright, Etc.—For the purposes of this subsection, the term ‘artistic work or invention’, in the case of an individual, means a literary, musical, or artistic composition of such individual or a patent or copyright covering an invention of or a literary, musical, or artistic composition of such individual, the work on which by such individual covered a period of thirty-six calendar months or more from the beginning to the completion of such composition or invention. If, in the taxable year, the gross income of any individual from a particular artistic work or invention by him is not less than 80 per centum of the gross income in respect of such artistic work or invention in the taxable year plus the gross income therefrom in the twelve months immediately preceding the close of the taxable year, the tax attributable to the part of such gross income of the taxable year which is not taxable as a gain from the sale or exchange of a capital asset held for more than 6 months shall not be greater than the aggregate of the taxes attributable to such part had it been received ratably over that part of the period preceding the close of the taxable year but not more than thirty-six calendar months.

(c) Fractional Parts of a Month.—For the purposes of this section a fractional part of a month shall be disregarded unless it amounts to more than half a month in which case it shall be considered as a month.

(b) The amendment made by subsection (a) shall be applicable to taxable years beginning after December 31, 1940, but with respect to a taxable year beginning after December 31, 1940, and not beginning after December 31, 1941, the period specified in such subsection shall be sixty months in lieu of thirty-six months, and the percentage specified in such subsection shall be 75 per centum in lieu of 80 per centum.

SEC. 140. CERTAIN FISCAL YEAR TAXPAYERS.

(a) Computation of Tax for Year Ending in 1942.—The Internal Revenue Code is amended by inserting after section 107 the following new section:

"SEC. 108. TAXABLE YEARS BEGINNING IN 1941 AND ENDING AFTER JUNE 30, 1942.

(a) General Rule.—In the case of a taxable year beginning in 1941 and ending after June 30, 1942, the tax imposed by sections 11, 12, 13, 14, and 15 shall be—

(1) Corporations.—In the case of a corporation an amount equal to the sum of—

(A) that portion of a tentative tax, computed without regard to section 140 of the Revenue Act of 1942, which the
number of days in such taxable year before July 1, 1942, bears to the total number of days in such taxable year, plus
"(B) that portion of a tentative tax, computed as if the amendments made by section 105 (a) and the amendments made by sections 105 (b) (other than those relating to dividends on the preferred stock of public utilities) (c), (d), and (e) (1) of the Revenue Act of 1942 were applicable to such taxable year, which the number of days in such taxable year after June 30, 1942, bears to the total number of days in such taxable year.
"(2) TAXPAYERS OTHER THAN CORPORATIONS.—In the case of a taxpayer other than a corporation, an amount equal to the sum of—

"(A) that portion of a tentative tax, computed without regard to section 140 of the Revenue Act of 1942, which the number of days in such taxable year before July 1, 1942, bears to the total number of days in such taxable year, plus

"(B) that portion of a tentative tax, computed as if the amendments made by sections 102 and 103 of the Revenue Act of 1942 were applicable to such taxable year, which the number of days in such taxable year after June 30, 1942, bears to the total number of days in such taxable year.

"(b) SPECIAL CLASSES OF TAXPAYERS.—This section shall not apply to an insurance company subject to Supplement G, an investment company subject to Supplement Q, or a Western Hemisphere Trade Corporation, as defined in section 109.

(b) TAXABLE YEARS TO WHICH AMENDMENT APPLICABLE.—The amendment made by this section shall be applicable to taxable years beginning in 1941 and ending after June 30, 1942.

SEC. 141. WESTERN HEMISPHERE TRADE CORPORATIONS.

The Internal Revenue Code is amended by inserting after section 108 the following new section:

"SEC. 109. WESTERN HEMISPHERE TRADE CORPORATIONS.

"For the purposes of this chapter, the term ‘western hemisphere trade corporation’ means a domestic corporation all of whose business is done in any country or countries in North, Central, or South America, or in the West Indies, or in Newfoundland and which satisfies the following conditions:

"(a) If 95 per centum or more of the gross income of such domestic corporation for the three-year period immediately preceding the close of the taxable year (or for such part of such period during which the corporation was in existence) was derived from sources other than sources within the United States; and

"(b) If 90 per centum or more of its gross income for such period or such part thereof was derived from the active conduct of a trade or business.

SEC. 142. NONRECOGNITION OF LOSS AND DETERMINATION OF BASIS IN CASE OF CERTAIN RAILROAD REORGANIZATIONS.

(a) NONRECOGNITION OF LOSS IN RAILROAD REORGANIZATIONS.—Section 112 (b) (relating to the recognition of gain or loss upon the sale or exchange of property) is amended by inserting at the end thereof the following new paragraph:

"(9) Losses NOT RECOGNIZED ON CERTAIN RAILROAD REORGANIZATIONS.—No loss shall be recognized if property of a railroad
corporation, as defined in section 77m of the National Bankruptcy Act, as amended, is transferred, after December 31, 1939, in pursuance of an order of the court having jurisdiction of such corporation—

"(A) in a receivership proceeding, or

"(B) in a proceeding under section 77 of the National Bankruptcy Act, as amended,

"to a railroad corporation, as defined in section 77m of the National Bankruptcy Act, as amended, organized or made use of to effectuate a plan of reorganization approved by the court in such proceeding. The term 'reorganization', as used in this paragraph, shall not be limited by the definition of such term in subsection (g)."

(b) Basis of Property Acquired by Certain Railroad Corporations.—Section 113 (a) (relating to the basis of the property) is amended by inserting at the end thereof the following new paragraph:

"(20) Property Acquired by Railroad Corporation.—If the property of a railroad corporation, as defined in section 77m of the National Bankruptcy Act, as amended, was acquired after December 31, 1939, in pursuance of an order of the court having jurisdiction of such corporation—

"(A) in a receivership proceeding, or

"(B) in a proceeding under section 77 of the National Bankruptcy Act, as amended,

"and the acquiring corporation is a railroad corporation, as defined in section 77m of the National Bankruptcy Act, as amended, organized or made use of to effectuate a plan or reorganization approved by the court in such proceeding, the basis shall be the same as it would be in the hands of the railroad corporation whose property was so acquired. The term 'reorganization', as used in this paragraph, shall not be limited by the definition of such term in section 112 (g)."

(c) Basis of Property Acquired Pursuant to Railroad Reorganization Under Section 77B of the National Bankruptcy Act, as Amended.—Section 113 (a) (relating to the basis of the property) is amended by inserting at the end thereof the following new paragraph:

"(21) Property Acquired by Street, Suburban, or Interurban Electric Railway Corporation.—If the property of any street, suburban, or interurban electric railway corporation engaged as a common carrier in the transportation of persons or property in interstate commerce was acquired after December 31, 1934, in pursuance of an order of the court having jurisdiction of such corporation in a proceeding under section 77B of the National Bankruptcy Act, as amended, and the acquiring corporation is a street, suburban, or interurban electric railway engaged as a common carrier in the transportation of persons or property in interstate commerce, organized or made use of to effectuate a plan of reorganization approved by the court in such proceeding, then, notwithstanding the provisions of section 270 of Chapter X of the National Bankruptcy Act, as amended, the basis, for any taxable year beginning after December 31, 1939, shall be the same as it would be in the hands of the corporation whose property was so acquired. The term 'reorganization', as used in this paragraph, shall not be limited by the definition of such term in section 112 (g)."
(d) **TAXABLE YEARS TO WHICH APPLICABLE.**—The amendments made by this section shall be applicable to taxable years beginning after December 31, 1939.

**SEC. 143. BASIS OF GIFTS.**

(a) **Gifts After December 31, 1920.**—The first sentence of section 113 (a) (2) is amended to read as follows: “If the property was acquired by gift after December 31, 1920, the basis shall be the same as it would be in the hands of the donor or the last preceding owner by whom it was not acquired by gift, except that if such basis (adjusted for the period prior to the date of the gift as provided in subsection (b)) is greater than the fair market value of the property at the time of the gift, then for the purpose of determining loss the basis shall be such fair market value.”

(b) **Transfers in Trust After December 31, 1920.**—Section 113 (a) (3) is amended to read as follows:

“(3) Transfer in trust after December 31, 1920.—If the property was acquired after December 31, 1920, by a transfer in trust (other than by a transfer in trust by a gift, bequest, or devise) the basis shall be the same as it would be in the hands of the grantor, increased in the amount of gain or decreased in the amount of loss recognized to the grantor upon such transfer under the law applicable to the year in which the transfer was made.”

**SEC. 144. BASIS OF PROPERTY IN CASE OF OPTIONAL VALUE FOR ESTATE TAX PURPOSES.**

(a) **Basis of Property.**—Section 113 (a) (5) (relating to basis of property transmitted at death) is amended by adding at the end thereof the following new sentence: “In the case of an election made by the executor under section 811(j), the time of acquisition of the property shall, for the purpose of this paragraph, be the applicable valuation date of the property prescribed by such section in determining the value of the gross estate.”

(b) **Property to Which Amendment Applicable.**—The amendment made by this section shall be applicable only with respect to property includible in the gross estate of a decedent dying after the date of the enactment of this Act.

**SEC. 145. PERCENTAGE DEPLETION FOR COAL, FLUORSPAR, BALL AND SAGGER CLAY, ROCK ASPHALT, AND METAL MINES AND SULPHUR.**

(a) **Percentage Depletion.**—Section 114 (b) (4) is amended to read as follows:

“(4) Percentage depletion for coal, fluor spar, ball and sagger clay, rock asphalt, and metal mines and sulphur.—The allowance for depletion under section 23 (m) shall be, in the case of coal mines, 5 per centum, in the case of metal mines, fluor spar, ball and sagger clay or rock asphalt mines, 15 per centum, and, in the case of sulphur mines or deposits, 23 per centum of the gross income from the property during the taxable year, excluding from such gross income an amount equal to any rents or royalties paid or incurred by the taxpayer in respect of the property. Such allowance shall not exceed 50 per centum of the net income of the taxpayer (computed without allowance for depletion) from the property, except that in no case shall the depletion allowance under section 23 (m) be less than it would be if computed without reference to this paragraph.”
56 Stat.
77th Cong., 2d Sess.—CH. 619—OCT. 21, 1942

(b) DISCOVERY DEPLETION NOT APPLICABLE TO FLUORSPAR, BALL AND SAGGER CLAY OR ROCK ASPHALT MINES.—Section 114 (b) (2) is amended by striking out "metal, coal, or sulphur mines" and inserting in lieu thereof "metal, coal, fluorspar, ball and sagger clay, rock asphalt, or sulphur mines".

SEC. 146. EFFECT ON EARNINGS AND PROFITS OF WASH SALE LOSSES.

(a) WASH SALE LOSSES NOT RECOGNIZED.—Section 115 (1) (relating to earnings and profits of corporations) is amended by inserting after the third sentence thereof the following new sentence: "For the purposes of this subsection, a loss with respect to which a deduction is disallowed under section 118, or a corresponding provision of a prior income-tax law, shall not be deemed to be recognized."

(b) EFFECTIVE DATE OF AMENDMENT.—The amendment made by this section shall be effective as if it were made by section 501 of the Second Revenue Act of 1940.

SEC. 147. DISTRIBUTIONS IN LIQUIDATION.

Section 115 (c) is amended to read as follows:

"(c) DISTRIBUTIONS IN LIQUIDATION.—Amounts distributed in complete liquidation of a corporation shall be treated as in full payment in exchange for the stock, and amounts distributed in partial liquidation of a corporation shall be treated as in part or full payment in exchange for the stock. The gain or loss to the distributee resulting from such exchange shall be determined under section 111, but shall be recognized only to the extent provided in section 112. In the case of amounts distributed (whether before January 1, 1939, or on or after such date) in partial liquidation (other than a distribution to which the provisions of subsection (h) of this section are applicable) the part of such distribution which is properly chargeable to capital account shall not be considered a distribution of earnings or profits. If any distribution in partial liquidation or in complete liquidation (including any one of a series of distributions made by the corporation in complete cancellation or redemption of all its stock) is made by a foreign corporation which with respect to any taxable year beginning on or before, and ending after, August 26, 1937, was a foreign personal holding company, and with respect to which a United States group (as defined in section 331 (a)(2)) existed after August 26, 1937, and before January 1, 1938, then, despite the foregoing provisions of this subsection, the gain recognized resulting from such distribution shall be considered as a gain from the sale or exchange of a capital asset held for not more than 6 months."

SEC. 148. INCOME FROM SOURCES WITHOUT UNITED STATES IN CERTAIN CASES.

(a) EXCLUSION OF EARNED INCOME FROM FOREIGN SOURCES.—Section 116 (a) (relating to earned income from sources without the United States) is amended to read as follows:

"(a) EARNED INCOME FROM SOURCES WITHOUT THE UNITED STATES.—

(1) FOREIGN RESIDENT FOR ENTIRE TAXABLE YEAR.—In the case of an individual citizen of the United States, who establishes to the satisfaction of the Commissioner that he is a bona fide resident of a foreign country or countries during the entire taxable year, amounts received from sources without the United States (except amounts paid by the United States or any agency thereof) if such amounts would constitute earned income as defined in section
25 (a) if received from sources within the United States; but such individuals shall not be allowed as a deduction from his gross income any deductions properly allocable to or chargeable against amounts excluded from gross income under this subsection.

"(2) Taxable Year of Change of Residence to United States.—In the case of an individual citizen of the United States, who has been a bona fide resident of a foreign country or countries for a period of at least two years before the date on which he changes his residence from such country to the United States, amounts received from sources without the United States (except amounts paid by the United States or any agency thereof), which are attributable to that part of such period of foreign residence before such date, if such amounts would constitute earned income as defined in section 25 (a) if received from sources within the United States; but such individual shall not be allowed as a deduction from his gross income any deductions properly allocable to or chargeable against amounts excluded from gross income under this subsection."

(b) Taxable Years to Which Amendment Applicable.—The amendment made by subsection (a) shall be applicable with respect to taxable years beginning after December 31, 1942, and so much of the amendment made by subsection (a) as inserts paragraph (2) in section 116 (a) shall also be applicable to taxable years beginning in 1942.

SEC. 149. RECIPROCAL EXEMPTION OF COMPENSATION OF EMPLOYEES OF THE COMMONWEALTH OF THE PHILIPPINES.

(a) Section 116 (h) (relating to reciprocal exemption of official compensation) is amended to read as follows:

"(h) Compensation of Employees of Foreign Governments or of the Commonwealth of the Philippines.—

"(1) Rule for Exclusion.—Wages, fees, or salary of an employee of a foreign government or of the Commonwealth of the Philippines (including a consular or other officer, or a nondiplomatic representative) received as compensation for official services to such government or such Commonwealth—

"(A) If such employee is not a citizen of the United States, or is a citizen of the Commonwealth of the Philippines (whether or not a citizen of the United States); and

"(B) If the services are of a character similar to those performed by employees of the Government of the United States in foreign countries or in the Commonwealth of the Philippines, as the case may be; and

"(C) If the foreign government, or the Commonwealth of the Philippines, whose employee is claiming exemption grants an equivalent exemption to employees of the Government of the United States performing similar services in such foreign country or such Commonwealth, as the case may be.

"(2) Certificate by Secretary of State.—The Secretary of State shall certify to the Secretary of the Treasury the names of the foreign countries which grant an equivalent exemption to the employees of the Government of the United States performing services in such foreign countries, and the character of the services performed by employees of the Government of the United States in foreign countries. If the Commonwealth of the Philippines grants an equivalent exemption to the employees of the United States performing services in such Commonwealth the Secretary of State shall certify such fact to the Secretary of the
Treasury and the character of the services performed by employees of the Government of the United States in such Commonwealth."

(b) The amendment made by this section shall be applicable only to taxable years beginning after December 31, 1939.

SEC. 150. CAPITAL GAINS AND LOSSES.

(a) Definitions.—

(1) Holding period, short- and long-term gains and losses.—
Section 117 (a) is amended by striking out "18 months" wherever occurring therein and inserting in lieu thereof "6 months".

(2) Net short-term gain.—Section 117 (a) (6) is amended to read as follows:

"(6) Net short-term capital gain.—The term 'net short-term capital gain' means the excess of short-term capital gains for the taxable year over the short-term capital losses for such year;.

(b) Definitions of "Net Capital Gain" and "Net Capital Loss".—
Section 117 (a) is amended by inserting at the end thereof the following new paragraphs:

"(10) Net capital gain.—

"(A) Corporations.—In the case of a corporation, the term 'net capital gain' means the excess of the gains from sales or exchanges of capital assets over the losses from such sales or exchanges; and

"(B) Other Taxpayers.—In the case of a taxpayer other than a corporation, the term 'net capital gain' means the excess of (i) the sum of the gains from sales or exchanges of capital assets, plus net income of the taxpayer or $1,000, whichever is smaller, over (ii) the losses from such sales or exchanges. For purposes of this subparagraph, net income shall be computed without regard to gains or losses from sales or exchanges of capital assets.

"(11) Net capital loss.—The term 'net capital loss' means the excess of the losses from sales or exchanges of capital assets over the sum allowed under subsection (d). For the purpose of determining losses under this paragraph, amounts which are short-term capital losses under subsection (e) (1) shall be excluded.

(c) Rule on taxability, limitation on losses, and carry-over.—
Section 117 (b), (c), (d), and (e) are amended to read as follows:

"(b) Percentage taken into account.—In the case of a taxpayer, other than a corporation, only the following percentages of the gain or loss recognized upon the sale or exchange of a capital asset shall be taken into account in computing net capital gain, net capital loss, and net income:

"100 per centum if the capital asset has been held for not more than 6 months;

"50 per centum if the capital asset has been held for more than 6 months;

"(1) alternative taxes.—

"(1) Corporations.—If for any taxable year the net long-term capital gain of any corporation exceeds the net short-term capital loss, there shall be levied, collected, and paid, in lieu of the tax imposed by sections 13, 14, 15, 204, 207 (a) (1) or (3), and 500, a tax determined as follows, if and only if such tax is less than the tax imposed by such sections:

"A partial tax shall first be computed upon the net income reduced by the amount of such excess, at the rates and in the manner as if this subsection had not been enacted, and the total tax shall be the partial tax plus 25 per centum of such excess.

Post, p. 846.

53 Stat. 51, 52.
Post, pp. 805, 821.
Post, pp. 861, 870–873, 881, 894.
“(2) Other taxpayers.—If for any taxable year the net long-term capital gain of any taxpayer (other than a corporation) exceeds the net short-term capital loss, there shall be levied, collected, and paid, in lieu of the tax imposed by sections 11 and 12, a tax determined as follows, if and only if such tax is less than the tax imposed by such sections:

A partial tax shall first be computed upon the net income reduced by the amount of such excess, at the rates and in the manner as if this subsection had not been enacted, and the total tax shall be the partial tax plus 50 per centum of such excess.

“(d) Limitation on Capital Losses.—

“(1) Corporations.—In the case of a corporation, losses from sales or exchanges of capital assets shall be allowed only to the extent of gains from such sales or exchanges.

“(2) Other taxpayers.—In the case of a taxpayer, other than a corporation, losses from sales or exchanges of capital assets shall be allowed only to the extent of the gains from such sales or exchanges, plus the net income of the taxpayer of $1,000, whichever is smaller. For purposes of this paragraph, net income shall be computed without regard to gains or losses from sales or exchanges of capital assets.

“(e) Capital Loss Carry-Over.—

“(1) Method of Computation.—If for any taxable year beginning after December 31, 1941, the taxpayer has a net capital loss, the amount thereof shall be a short-term capital loss in each of the five succeeding taxable years to the extent that such amount exceeds the total of any net capital gains of any taxable years intervening between the taxable year in which the net capital loss arose and such succeeding taxable year. For purposes of this paragraph a net capital gain shall be computed without regard to such net capital loss or to any net capital losses arising in any such intervening taxable years.

“(2) Rule for Application of Capital Loss Carry-Over from 1941.—The amount of the net short-term capital loss of the last taxable year beginning in 1941 (computed without regard to amounts treated as short-term capital losses from the preceding taxable year), which is not in excess of the net income for such taxable year, shall, to the extent of the net short-term capital gain for the succeeding taxable year (computed without regard to this paragraph), be a short-term capital loss of such succeeding taxable year.

(d) Bond, Etc., Losses of Banks.—Section 117 is amended by inserting at the end thereof the following new subsection:

“(i) Bond, Etc., Losses of Banks.—For the purposes of this chapter, in the case of a bank, as defined in section 104, if the losses of the taxable year from sales or exchanges of bonds, debentures, notes, or certificates, or other evidence of indebtedness issued by any corporation (including one issued by a government or political subdivision thereof) with interest coupons or in registered form, exceed the gains of the taxable year from such sales or exchanges, no such sale or exchange shall be considered a sale or exchange of a capital asset.”

(e) Net Operating Loss Deduction.—Section 122 (d) (4) is amended to read as follows:

“(4) Gains and losses from sales or exchanges of capital assets shall be taken into account without regard to the provisions of section 117 (b). As so computed the amount deductible on account of such losses shall not exceed the amount includible on account of such gains.”

"
(f) Capital Gains and Losses of Common Trust Funds.—

(1) Income of Participants in Fund.—

(A) Section 169 (c) (1) (A) is amended to read as follows:

"(A) As part of its gains and losses from sales or exchanges of capital assets held for not more than 6 months, its proportionate share of the gains and losses of the common trust fund from sales or exchanges of capital assets held for not more than 6 months."

(B) Section 169 (c) (1) (B) is amended to read as follows:

"(B) As part of its gains and losses from sales or exchanges of capital assets held for more than 6 months, its proportionate share of the gains and losses of the common trust fund from sales or exchanges of capital assets held for more than 6 months."

(2) Computation of Common Trust Fund Income.—Section 169 (d) (1) and (2) are amended to read as follows:

"(d) Computation of Common Trust Fund Income.—The net income of the common trust fund shall be computed in the same manner and on the same basis as in the case of an individual, except that—

"(1) There shall be segregated the gains and losses from sales or exchanges of capital assets;

"(2) After excluding all items of gain and loss from sales or exchanges of capital assets, there shall be computed—

"(A) An ordinary net income which shall consist of the excess of the gross income over deductions; or

"(B) An ordinary net loss which shall consist of the excess of the deductions over the gross income;"

(g) Capital Gains and Losses of Partners.—

(1) Tax of Partners.—

(A) Section 182 (a) is amended to read as follows:

"(a) As part of his gains and losses from sales or exchanges of capital assets held for not more than 6 months, his distributive share of the gains and losses of the partnership from sales or exchanges of capital assets held for not more than 6 months."

(B) Section 182 (b) is amended to read as follows:

"(b) As part of his gains and losses from sales or exchanges of capital assets held for more than 6 months, his distributive share of the gains and losses of the partnership from sales or exchanges of capital assets held for more than 6 months."

(2) Computation of Partnership Income.—

(A) Section 183 (b) (1) and (2) are amended to read as follows:

"(b) Segregation of Items.—

"(1) Capital Gains and Losses.—There shall be segregated the gains and losses from sales or exchanges of capital assets.

"(2) Ordinary Net Income or Loss.—After excluding all items of gain and loss from sales or exchanges of capital assets, there shall be computed—

"(A) An ordinary net income which shall consist of the excess of the gross income over the deductions; or

"(B) An ordinary net loss which shall consist of the excess of the deductions over the gross income;"

(h) Capital Losses of Foreign Personal Holding Companies.—

Section 336 (c) is amended to read as follows:

"(c) 1941 Capital Loss Carry-Over Denied.—The net income shall be computed without regard to section 117 (e) (2)."
(i) Capital Losses of Personal Holding Companies.—Section 505 (d) is amended to read as follows:

“(d) 1941 Capital Loss Carry-Over Denied.—The net income shall be computed without regard to section 117 (e) (2).”

(j) Cross Reference.—Section 12 (c) is amended to read as follows:

“(e) Tax in Case of Capital Gains or Losses.—For rate and computation of alternative tax in lieu of normal tax and surtax in the case of a capital gain or loss from the sale or exchange of capital assets held for more than 6 months, see section 117 (c).”

SEC. 151. REAL PROPERTY; INVOLUNTARY CONVERSIONS; ETC.

(a) Real Property Not Treated as Capital Asset.—Section 117 (a) (1) (relating to the definition of “capital assets”) is amended by inserting immediately before the semicolon at the end thereof a comma and the following: “or real property used in the trade or business of the taxpayer”.

(b) Gains and Losses from Involuntary Conversion and from the Sale or Exchange of Certain Property Used in the Trade or Business.—Section 117 (relating to capital gains and losses) is amended by inserting at the end thereof the following new subsection:

“(j) Gains and Losses from Involuntary Conversion and from the Sale or Exchange of Certain Property Used in the Trade or Business.

“(1) Definition of Property Used in the Trade or Business.—For the purposes of this subsection, the term ‘property used in the trade or business’ means property used in the trade or business, of a character which is subject to the allowance for depreciation provided in section 23 (1), held for more than 6 months, and real property used in the trade or business, held for more than 6 months, which is not (A) property of a kind which would properly be includible in the inventory of the taxpayer if on hand at the close of the taxable year, or (B) property held by the taxpayer primarily for sale to customers in the ordinary course of his trade or business.

“(2) General Rule.—If, during the taxable year, the recognized gains upon sales or exchanges of property used in the trade or business, plus the recognized gains from the compulsory or involuntary conversion (as a result of destruction in whole or in part, theft or seizure, or an exercise of the power of requisition or condemnation or the threat or imminence thereof) of property used in the trade or business and capital assets held for more than 6 months into other property or money, exceed the recognized losses from such sales, exchanges, and conversions, such gains and losses shall be considered as gains and losses from sales or exchanges of capital assets held for more than 6 months. If such gains do not exceed such losses, such gains and losses shall not be considered as gains and losses from sales or exchanges of capital assets. For the purposes of this paragraph:

“(A) In determining under this paragraph whether gains exceed losses, the gains and losses described therein shall be included only if and to the extent taken into account in computing net income, except that subsections (b) and (d) shall not apply.

“(B) Losses upon the destruction, in whole or in part, theft or seizure, or requisition or condemnation of property used in the trade or business or capital assets held for more than 6 months shall be considered losses from a compulsory or involuntary conversion.”
(c) Holding Period of Property Acquired in Exchange for Property Involuntarily Converted.—

(1) IN GENERAL.—Section 117 (h) (1) is amended by inserting after the period at the end thereof the following new sentence: "For the purposes of this paragraph, an involuntary conversion described in section 112 (f) shall be considered an exchange of the property converted for the property acquired."

(2) TAXABLE YEARS TO WHICH APPLICABLE.—The amendment made by paragraph (1) shall be applicable with respect to taxable years beginning after December 31, 1938.

(d) Recognition of Loss on Involuntary Conversions.—Section 112 (f) (relating to the nonrecognition of gain and loss on involuntary conversions) is amended by striking out "no gain or loss shall be recognized" and inserting in lieu thereof "no gain shall be recognized, but loss shall be recognized".

(e) Partial Failure to Replace Property.—The last sentence of section 112 (f) is amended to read as follows: "If any part of the money is not so expended, the gain, if any, shall be recognized to the extent of the money which is not so expended (regardless of whether such money is received in one or more taxable years and regardless of whether or not the money which is not so expended constitutes gain)."

SEC. 152. Holding Period of Stock Acquired through Exercise of Rights.

Section 117 (h) (relating to the holding period of capital assets) is amended by inserting at the end thereof the following new paragraph:

"(6) In determining the period for which the taxpayer has held stock or securities acquired from a corporation by the exercise of rights to acquire such stock or securities, there shall be included only the period beginning with the date upon which the right to acquire was exercised."

SEC. 153. Two-Year Carry-Back of Net Operating Losses.

(a) Determination of Carry-Back.—Section 122 (b) (relating to the amount of the net operating loss carry-over), is amended to read as follows:

"(b) Amount of Carry-Back and Carry-Over.—

"(1) Net Operating Loss Carry-Back.—If for any taxable year beginning after December 31, 1941, the taxpayer has a net operating loss, such net operating loss shall be a net operating loss carry-back for each of the two preceding taxable years, except that the carry-back in the case of the first preceding taxable year shall be the excess, if any, of the amount of such net operating loss over the net income for the second preceding taxable year computed (A) with the exceptions, additions, and limitations provided in subsection (d) (1), (2), (4), and (6), and (B) by determining the net operating loss deduction for such second preceding taxable year without regard to such net operating loss.

"(2) Net Operating Loss Carry-Over.—If for any taxable year the taxpayer has a net operating loss, such net operating loss shall be a net operating loss carry-over for each of the two succeeding taxable years, except that the carry-over in the case of the second succeeding taxable year shall be the excess, if any, of the amount of such net operating loss over the net income for the intervening taxable year computed (A) with the exceptions, additions, and limitations provided in subsection (d) (1), (2),
(4), and (6), and (B) by determining the net operating loss deduction for such intervening taxable year without regard to such net operating loss and without regard to any net operating loss carry-back. For the purposes of the preceding sentence, the net operating loss for any taxable year beginning after December 31, 1941 shall be reduced by the sum of the net income for each of the two preceding taxable years (computed for each such preceding taxable year with the exceptions, additions, and limitations provided in subsection (d) (1), (2), (4), and (6), and computed by determining the net operating loss deduction without regard to such net operating loss or to the net operating loss for the succeeding taxable year).

(b) AMOUNT OF NET OPERATING LOSS DEDUCTION.—Section 122 (c), relating to the amount of the net operating loss deduction, is amended by inserting in lieu of “amount of the net operating loss carry-over” the following: “aggregate of the net operating loss carry-overs and of the net operating loss carry-backs to the taxable year”.

(c) Section 122 (e) is amended to read as follows:

“(e) No CARRY-BACK TO YEAR PRIOR TO 1941.—As used in this section, the term ‘preceding taxable year’ and the term ‘preceding taxable years’ do not include any taxable year beginning prior to January 1, 1941.”

(d) LIMITATION ON INTEREST ON OVERPAYMENT CAUSED BY A CARRY-BACK OF LOSS OR CREDIT.—Section 3771 (relating to interest on overpayments) is amended by inserting at the end thereof the following:

“(e) CLAIMS BASED ON CARRY-BACK OF LOSS OR CREDIT.—If the Commissioner determines that any part of an overpayment is attributable to the inclusion in computing the net operating loss deduction for the taxable year of any part of the net operating loss for a succeeding taxable year or to the inclusion in computing the unused excess profits credit adjustment for the taxable year of any part of the unused excess profits credit for a succeeding taxable year, no interest shall be allowed or paid with respect to such part of the overpayment for any period before the filing of a claim for credit or refund of such part of the overpayment or the filing of a petition with the Board, whichever is earlier.”

(e) EFFECTIVE DATE.—The amendments made by this section shall be applicable only to taxable years beginning after December 31, 1940.

SEC. 154. COMMODITY CREDIT LOANS.

(a) TAXABLE YEARS SUBJECT TO CODE.—Section 123 is amended by inserting at the end thereof the following:

“(c) The election provided for in subsection (a) with respect to taxable years beginning after December 31, 1938, and before January 1, 1942, may be exercised by the taxpayer at, or at any time prior to, the time prescribed for the filing of the taxpayer’s return for the taxable year of the taxpayer beginning in 1942, or if there is more than one taxable year of the taxpayer beginning in 1942, for the last taxable year so beginning, provided the records of the taxpayer are sufficient to permit an accurate computation of income for such years, and the taxpayer consents in writing to the assessment, within such period as may be agreed upon, of any deficiency for such years, even though the statutory period for the assessment of any such deficiency had expired prior to the filing of such consent.”

(b) TAXABLE YEARS SUBJECT TO PRIOR LAWS.—Section 223 (d) of the Revenue Act of 1939 is amended by striking out “within one year from the date of the enactment of this Act” and inserting in
lieu thereof "at or prior to the time prescribed for the filing of the taxpayer's return for the taxable year of the taxpayer beginning in 1942, or if there is more than one taxable year of the taxpayer beginning in 1942, for the last taxable year so beginning".

SEC. 155. EXTENSION OF DEDUCTION FOR AMORTIZATION OF EMERGENCY FACILITIES.

(a) General Rule.—The first sentence of section 124 (a) is amended to read as follows: "Every person, at his election, shall be entitled to a deduction with respect to the amortization of the adjusted basis (for determining gain) of any emergency facility (as defined in subsection (e)), based on a period of sixty months."

(b) Election of Amortization.—Section 124 (b) is amended by adding at the end thereof the following new sentence: "In the case of an emergency facility completed or acquired (1) after December 31, 1939, and before June 11, 1940, by a corporation, or (2) after December 31, 1939, and before January 1, 1942, by a person other than a corporation, the taxpayer's election to take the amortization deduction and to begin such period with either the month following the month in which the facility was completed or acquired or with the succeeding taxable year shall be made only by a statement in writing to that effect to the Commissioner and shall be made before the expiration of six months after the date of enactment of the Revenue Act of 1942."

(c) Termination of Amortization Period.—

(1) Section 124 (d) (3) is amended to read as follows:

"(3) In the case of a taxpayer which has not elected, in the manner prescribed in subsection (b), to take an amortization deduction with respect to an emergency facility, if the date of the proclamation or the date specified in the certificate, referred to in paragraph (1) of this subsection, whichever is earlier, is before the expiration of sixty months from the last day of the month in which such emergency facility was completed or acquired, then the taxpayer may elect (in accordance with paragraph (4) of this subsection) the amortization deduction provided in subsection (a), using an amortization period beginning with the month following the month in which the facility was completed or acquired and ending as of the end of the month within which such proclamation was issued or within which occurred the date specified in such certificate, whichever is the earlier."

(2) Section 124 (d) is amended by inserting at the end thereof the following new paragraph:

"(6) In the case of a taxpayer which has not elected, in the manner prescribed in subsection (b), to take an amortization deduction with respect to an emergency facility, if the date of the proclamation referred to in paragraph (1) of this subsection or the date specified in the certificate referred to in paragraph (1) of this subsection is before the completion of such emergency facility, then the taxpayer may elect (in accordance with paragraph (4) of this subsection) the amortization deduction provided in subsection (a), using an amortization period beginning with the month in which the construction, reconstruction, erection, or installation of the emergency facility was begun and ending as of the end of the month within which such proclamation was issued or within which occurred the date specified in the certificate referred to in paragraph (1) of this subsection, whichever is the earlier."
(d) **DEFINITIONS.**—Section 124 (e) is amended to read as follows:

"(e) **DEFINITIONS.**—

(1) **EMERGENCY FACILITY.**—As used in this section, the term ‘emergency facility’ means any facility, land, building, machinery, or equipment, or part thereof, the construction, reconstruction, erection, installation, or acquisition of which was completed after December 31, 1939, and with respect to which a certificate under subsection (f) has been made. For the purposes of this section, the part of any facility which was constructed, reconstructed, erected, or installed by any person after December 31, 1939, and not earlier than six months prior to the filing of an application for a certificate under subsection (f), and with respect to which part a certificate under subsection (f) has been made, shall be deemed to be an emergency facility, notwithstanding that the other part of such facility was constructed, reconstructed, erected, or installed earlier than six months prior to the filing of such application. For the purposes of this section, the part of any facility which was constructed, reconstructed, erected, or installed by a corporation after December 31, 1939, and before June 11, 1940, and with respect to which part a certificate under subsection (f) has been made, shall be deemed to be an emergency facility and to have been completed on June 10, 1940, notwithstanding that the entire facility was not completed until after June 10, 1940.

(2) **EMERGENCY PERIOD.**—As used in this section, the term ‘emergency period’ means the period beginning January 1, 1940, and ending on the date on which the President proclaims that the utilization of a substantial portion of the emergency facilities with respect to which certifications under subsection (f) have been made is no longer required in the interest of national defense."

(e) **DETERMINATION OF ADJUSTED BASIS OF EMERGENCY FACILITY.**—

(1) Section 124 (f) (1) is amended to read as follows:

"(1) There shall be included only so much of the amount otherwise constituting such adjusted basis as is properly attributable to such construction, reconstruction, erection, installation, or acquisition after December 31, 1939, as either the Secretary of War or the Secretary of the Navy has certified as necessary in the interest of national defense during the emergency period, which certification shall be under such regulations as may be prescribed from time to time by the Secretary of War and the Secretary of the Navy, with the approval of the President."

(2) Section 124 (f) (3) is amended to read as follows:

"(3) The certificate provided for in paragraph (1) shall have no effect unless an application therefor is filed before the expiration of six months after the beginning of such construction, reconstruction, erection, or installation or the date of such acquisition, or before December 1, 1941, whichever is later, except that—

(A) in the case of an emergency facility completed or acquired by a corporation after December 31, 1939, and before June 11, 1940, such certificate shall have no effect unless an application therefor is filed before the expiration of six months after the date of the enactment of the Revenue Act of 1942, and

(B) in the case of an emergency facility completed or acquired after December 31, 1939, by a person other than a corporation, such certificate shall have no effect unless an application therefor is filed before the expiration of six
months after the beginning of such construction, reconstruction, erection, or installation or the date of such acquisition, or before the expiration of six months after the date of the enactment of the Revenue Act of 1942, whichever is later.

In no event and notwithstanding any of the other provisions of this section, no amortization deduction shall be allowed in respect of any emergency facility for any taxable year—

“(C) unless a certificate in respect thereof under paragraph (1) shall have been made (i) prior to the filing of the taxpayer’s return for such taxable year, or prior to the making of an election pursuant to subsection (d) (2) or subsection (d) (6) of this section to take the amortization deduction, or (ii) before December 1, 1941, whichever is later; or

“(D) in the case of an emergency facility completed or acquired by a corporation after December 31, 1939, and before June 11, 1940, unless a certificate in respect thereof under paragraph (1) shall have been made prior to the expiration of twelve months after the date of enactment of the Revenue Act of 1942; or

“(E) in the case of an emergency facility completed or acquired after December 31, 1939, and before January 1, 1943, by a person other than a corporation, unless a certificate in respect thereof under paragraph (1) shall have been made (i) prior to the expiration of nine months after the last date upon which an application for such certificate may be filed, or (ii) prior to the expiration of twelve months after the date of enactment of the Revenue Act of 1942, whichever is later.”

(f) Life Tenant and Remainderman.—Section 124 is amended by inserting at the end thereof the following new subsection:

“(i) Life Tenant and Remainderman.—In the case of property held by one person for life with remainder to another person, the deduction shall be computed as if the life tenant were the absolute owner of the property and shall be allowable to the life tenant.”

(g) Allowance to Estate or Trust.—Supplement E (relating to estates and trusts) of Chapter 1 is amended by inserting at the end thereof the following new section:

“SEC. 172. ALLOWANCE OF AMORTIZATION DEDUCTION.

“The benefit of the deduction for amortization of emergency facilities allowed by section 23 (t) shall be allowed to estates and trusts in the same manner and to the same extent as in the case of an individual. The allowable deduction shall be apportioned between the income beneficiaries and the fiduciary under regulations prescribed by the Commissioner with the approval of the Secretary.”

(h) Partnerships.—Supplement F (relating to partnerships) of Chapter 1 is amended by inserting at the end thereof the following new section:

“SEC. 190. ALLOWANCE OF AMORTIZATION DEDUCTION.

“In the case of emergency facilities of a partnership, the benefit of the deduction for amortization allowed by section 23 (t) shall not be allowed to the members of a partnership but shall be allowed to the partnership in the same manner and to the same extent as in the case of an individual.”
Section 156. War Losses.

(a) Losses From War, Taxation of Property Recovered, and Basis of Property.—The Internal Revenue Code is amended by inserting after section 126 the following new section:

"SEC. 127. War Losses.

(a) Cases in Which Loss Deemed Sustained, and Time Deemed Sustained.—For the purposes of this chapter—

"(1) Property Not in Enemy Countries.—Property destroyed or seized on or after December 7, 1941, in the course of military or naval operations by the United States or any other country engaged in the present war shall be deemed to have been destroyed or seized on a date chosen by the taxpayer in the manner provided in paragraph (4), which falls between—

(A) the latest date, as established to the satisfaction of the Commissioner, on which such property may be considered as not destroyed or seized, and

(B) the earliest date, as established to the satisfaction of the Commissioner, on which such property may be considered as having already been destroyed or seized.

For the purposes of this paragraph property within an area which comes under the control of a country at war with the United States after the date war with such country is declared by the United States shall be deemed to have been destroyed or seized in the course of military or naval operations by such country, and the date specified in subparagraph (A) shall not be later than the latest date determined by the Commissioner as the date on which such area was under the control of the United States or a country not at war with the United States, and the date specified in subparagraph (B) shall not be later than the earliest date determined by the Commissioner as the date on which such area may be considered under the control of the country which is at war with the United States.

"(2) Property in Enemy Countries.—Property within any country at war with the United States, or within an area under the control of any such country on the date war with such country was declared by the United States, shall be deemed to have been destroyed or seized on the date war with such country was declared by the United States.

"(3) Investments Referable to Destroyed or Seized Property.—Any interest in, or with respect to, property described in paragraph (1) or (2) (including any interest represented by a security as defined in section 23 (g) (3) or section 23 (k) (3)) which becomes worthless shall be considered to have been destroyed or seized (and the loss therefrom shall be considered a loss from the destruction or seizure) on the date chosen by the taxpayer which falls between the dates specified in paragraph (1), or on the date prescribed in paragraph (2), as the case may
be, when the last property (described in the applicable paragraph) to which the interest relates would be deemed destroyed or seized under the applicable paragraph. This paragraph shall apply only if the interest would have become worthless if the property had been destroyed. For the purposes of this paragraph, an interest shall be deemed to have become worthless notwithstanding the fact that such interest has a value if such value is attributable solely to the possibility of recovery of the property, compensation (other than insurance or similar indemnity) on account of its destruction or seizure, or both. Section 23 (g) (2) and (k) (2) shall not apply to any interest which under this paragraph is considered to have been destroyed or seized. Under regulations prescribed by the Commissioner with the approval of the Secretary, a taxpayer which owns 100 per centum (excluding qualifying shares) of each class of stock of a corporation may elect to determine the worthlessness of its interest, described in this paragraph, in or with respect to the property of the corporation, without regard to the amount of the property of such corporation which would be excluded under subsection (e) (2) (A) in determining the adjusted basis of all the assets of the corporation for the purposes of subsection (e), but such amount shall be treated under subsection (b) (1) as a recovery by the taxpayer in the taxable year with respect to such interest.

(4) Choice of Date.—The taxpayer's choice of a date under paragraph (1) or (3) shall be effective only if made within such time and in such manner as may be prescribed by regulations prescribed by the Commissioner with the approval of the Secretary.

(b) Amount of Loss on Destroyed or Seized Property.—In the case of any property or interest in or with respect to property deemed to be destroyed or seized under subsection (a)—

(1) The amount of the loss on account of such property or interest shall be determined with regard to any recoveries with respect thereto in the taxable year but without regard to any possibility of recovering such property or interest, or of receiving any compensation (other than insurance or similar indemnity) on account of such property or interest in the taxable year or in any future taxable year.

(2) The taxpayer may choose to decrease the amount of the loss by all obligations or liabilities of the taxpayer with respect to such property or interest discharged or satisfied out of the property or interest upon its destruction or seizure, if the Commissioner is satisfied that such obligations or liabilities are so discharged or satisfied in a subsequent taxable year, or that the taxpayer is unable to determine whether or not such obligations or liabilities are in fact discharged or satisfied. No loss shall be deemed to have been sustained upon the destruction or seizure of such property or interest to the extent that it is compensated for by the discharge or satisfaction of obligations and liabilities of the taxpayer out of such property or interest in the taxable year in which such destruction or seizure is deemed to have occurred. The taxpayer's choice under this subsection shall be effective only if made within such time and in such manner as may be prescribed by regulations prescribed by the Commissioner with the approval of the Secretary.

(c) Recoveries Included in Gross Income.—

(1) General Rule.—Upon the recovery in the taxable year of any money or property in respect of property considered under subsection (a) as destroyed or seized in any prior taxable year,
the amount of such recovery shall be included in gross income to the extent provided in paragraph (2).

“(2) Amount of gain includible.—The amount of the recovery of any money or property in respect of property considered under subsection (a) as destroyed or seized shall be an amount equal to the aggregate of such money and the fair market value of such property, determined as of the date of the recovery. To the extent that such amount plus the aggregate of the amounts of previous such recoveries do not exceed that part of the aggregate of the allowable deductions in prior taxable years on account of the destruction or seizure of property described in subsection (a) which did not result in a reduction of any tax of the taxpayer under this chapter, such amount shall not be included in gross income and shall not be deemed gain upon the involuntary conversion of property as a result of its destruction or seizure. To the extent that such amount plus the aggregate of the amounts of previous such recoveries exceed that part of the aggregate of such deductions which did not result in a reduction of any tax of the taxpayer under this chapter and do not exceed that part of the aggregate of such deductions which did result in a reduction of any tax of the taxpayer under this chapter, such amount shall be included in gross income but shall not be deemed a gain upon the involuntary conversion of property as a result of its destruction or seizure. To the extent that such amount plus the aggregate of the amounts of previous such recoveries exceed the aggregate of the allowable deductions in prior taxable years on account of the destruction or seizure of property described in subsection (a), such amount shall be considered a gain upon the involuntary conversion of property as a result of its destruction or seizure and shall be recognized or not recognized as provided in section 112 (f). If for any previous taxable year the taxpayer chooses under subsection (b) to treat any obligations and liabilities as discharged or satisfied out of the property or interest described in subsection (a), and if such obligations and liabilities were not so discharged or satisfied, the amount of such obligations and liabilities treated as discharged or satisfied under subsection (b) shall be considered for the purposes of this section as a deduction by reason of this section which did not result in a reduction of any tax of the taxpayer under this chapter. For the purposes of this paragraph an allowable deduction for any taxable year on account of the destruction or seizure of property described in subsection (a) shall, to the extent not allowed in computing the tax of the taxpayer for such taxable year, be considered an allowable deduction which did not result in a reduction of any tax of the taxpayer under this chapter.

“(3) Restoration of value of investments referable to destroyed or seized property.—For the purposes of paragraphs (1) and (2), the restoration in whole or in part of the value of any interest described in subsection (a) (3) by reason of any recovery of money or property in respect of property to which such interest related and which was considered under subsection (a) (1) or (2) as destroyed or seized shall be deemed a recovery of property in respect of property considered under subsection (a) as destroyed or seized.

“(d) Basis of recovered property.—The unadjusted basis of property recovered in respect of property considered destroyed or seized under subsection (a) shall be determined under this subsection. Such basis shall be an amount equal to the fair market value of such property, determined as of the date of the recovery, reduced by an
amount equal to the excess of the aggregate of such fair market value and the amounts of previous recoveries of money or property in respect of property considered under subsection (a) as destroyed or seized over the aggregate of the allowable deductions in prior taxable years on account of the destruction or seizure of property described in subsection (a), and increased by that portion of the amount of the recovery which under subsection (c) is treated as a recognized gain from the involuntary conversion of property. Upon application of the taxpayer, the aggregate of the bases (determined under the preceding sentence) of any properties recovered in respect of properties considered under subsection (a) as destroyed or seized may be allocated among the properties so recovered in such manner as the Commissioner may determine under regulations prescribed by him with the approval of the Secretary, and the amounts so allocated to any such property so recovered shall be the unadjusted basis of such property-in lieu of the unadjusted basis of such property determined under the preceding sentence.

"(e) PARTIAL WORTHLESSNESS OF CERTAIN INVESTMENTS IN DESTROYED OR SEIZED PROPERTY.

"(1) DESTRUCTION OR SEIZURE OF INVESTMENT.—If a taxpayer owns not less than 50 per centum of each class of stock of a corporation, if such corporation has property described in subsection (a) (1) or (2) deemed to be destroyed or seized, the adjusted basis for determining loss of which is at least 75 per centum of the adjusted basis for determining loss of all such corporation’s property, and if such corporation completely liquidates (by distributing all the assets which it is able to distribute and all its rights to assets which it is not able to distribute, including the right to the recovery of the property described in subsection (a) (1) and (2)) within one year after such property is deemed to be destroyed or seized, or within six months after the date of the enactment of the Revenue Act of 1942, whichever is the later, then that part of the loss by the taxpayer on such liquidation which would be attributable to the destruction or seizure of such property, as established to the satisfaction of the Commissioner, shall be treated for the purposes of this chapter as a loss by the taxpayer upon the destruction or seizure of the part of the stock or other interest of the taxpayer to which such loss is allocable. Such part of the stock or other interest of the taxpayer shall be treated for the purposes of subsections (b), (c), and (d) as property described in subsection (a) (3).

"(2) APPLICATION OF PARAGRAPH (1).—For the purposes of paragraph (1)—

(A) In determining the adjusted basis of all the property of the corporation, there shall be excluded money in the United States, bank deposits, the right to receive money from any person not situated in a country at war with the United States or in a territory under the control of such a country, and obligations issued or guaranteed as to principal or interest by the United States, except that there shall not be excluded any such property which is destroyed or seized as described in subsection (a) within or before the taxable period.

(B) The adjusted basis of property of such corporation shall be determined as of the date immediately preceding the first date on which any property was destroyed or seized, as described in subsection (a), or as of any later date falling within or before the taxable period on the basis of which such determination will produce a greater amount.
“(f) **Determination of Tax Benefits.**—The determination as to whether and to what extent an allowable deduction on account of the destruction or seizure of property described in subsection (a) did or did not result in a reduction of any tax of the taxpayer under this chapter shall be made in accordance with regulations prescribed by the Commissioner with the approval of the Secretary.”

(b) **Taxable Years to Which Amendments Applicable.**—The amendments made by this section shall be applicable to taxable years beginning after December 31, 1940.

**SEC. 157. Recovery of Unconstitutional Federal Taxes.**

(a) **In General.**—Chapter 1 of the Internal Revenue Code is amended by inserting after section 127 the following new section:


“Income (excluding interest) attributable to the recovery during the taxable year of a tax imposed by the United States which has been held unconstitutional, and in respect of which a deduction was allowed in a prior taxable year may be excluded from gross income for the taxable year, and the deduction allowed in respect thereof in such prior taxable year treated as not having been allowable, if—

(a) The taxpayer elects in writing (at such time and in such manner as may be prescribed by regulations prescribed by the Commissioner with the approval of the Secretary) to treat such deduction as not having been allowable for such prior taxable year, and

(b) The taxpayer consents in writing to the assessment, within such period as may be agreed upon, of any deficiencies resulting from such treatment, even though the statutory period for the assessment of any such deficiency had expired prior to the filing of such consent.”

(b) **Taxable Years to Which Applicable.**—The amendment made by subsection (a) shall be applicable with respect to taxable years beginning after December 31, 1940.

**SEC. 158. Foreign Tax Credit.**

(a) **Choice of Credit.**—Section 131 (a) (relating to allowance of credit for taxes of foreign countries and possessions of the United States) is amended to read as follows:

“(a) **Allowance of Credit.**—If the taxpayer chooses to have the benefits of this section, the tax imposed by this chapter, except the tax imposed under section 102 or section 450, shall be credited with:

(1) **Citizens and Domestic Corporations.**—In the case of a citizen of the United States and of a domestic corporation, the amount of any income, war-profits, and excess-profits taxes paid or accrued during the taxable year to any foreign country or to any possession of the United States; and

(2) **Resident of United States.**—In the case of a resident of the United States, the amount of any such taxes paid or accrued during the taxable year to any foreign country or to any possession of the United States; and

(3) **Alien Resident of United States.**—In the case of an alien resident of the United States, the amount of any such taxes paid or accrued during the taxable year to any foreign country, if the foreign country of which such alien resident is a citizen or subject, in imposing such taxes, allows a similar credit to citizens of the United States residing in such country; and
“(4) PARTNERSHIPS AND ESTATES.—In the case of any such individual who is a member of a partnership or a beneficiary of an estate or trust, his proportionate share of such taxes of the partnership or the estate or trust paid or accrued during the taxable year to a foreign country or to any possession of the United States, as the case may be.

“Such choice may be made or changed at any time prior to the expiration of the period prescribed for making a claim for credit or refund of the tax imposed by this chapter.”

(b) DEDUCTION DENIED IF CREDIT CHOSEN.—Section 23 (c) (1) (C) (relating to deduction from gross income for taxes) is amended to read as follows:

“(C) income, war-profits, and excess-profits taxes imposed by the authority of any foreign country or possession of the United States, if the taxpayer chooses to take to any extent the benefits of section 131.”

(c) The amendments made by subsections (a) and (b) shall be applicable with respect to taxable years beginning after December 31, 1940.

(d) LIMIT ON CREDIT IN CASE OF CORPORATIONS.—Section 131 (b) is amended to read as follows:

“(b) LIMIT ON CREDIT.—The amount of the credit taken under this section shall be subject to each of the following limitations:

“(1) The amount of the credit in respect of the tax paid or accrued to any country shall not exceed the same proportion of the tax against which such credit is taken, which the taxpayer’s net income from sources within such country bears to his entire net income, in the case of a taxpayer other than a corporation, or to the sum of the normal-tax net income and the amount of the credit for adjusted excess profits net income provided in section 26 (e), in the case of a corporation, for the same taxable year; and

“(2) The total amount of the credit shall not exceed the same proportion of the tax against which such credit is taken, which the taxpayer’s net income from sources without the United States bears to his entire net income, in the case of a taxpayer other than a corporation, or to the sum of the normal-tax net income and the amount of the credit for adjusted excess profits net income provided in section 26 (e), in the case of a corporation, for the same taxable year.”

(e) CREDIT ON ACCOUNT OF SUBSIDIARY OF FOREIGN SUBSIDIARY.—Section 131 (f) (relating to credit for taxes of a foreign subsidiary) is amended to read as follows:

“(f) TAXES OF FOREIGN SUBSIDIARY.—

“(1) FOREIGN SUBSIDIARY OF DOMESTIC CORPORATION.—For the purposes of this section, a domestic corporation which owns a majority of the voting stock of a foreign corporation from which it receives dividends in any taxable year shall be deemed to have paid the same proportion of any income, war-profits, or excess-profits taxes paid or deemed to be paid by such foreign corporation to any foreign country or to any possession of the United States, upon or with respect to the accumulated profits of such foreign corporation from which such dividends were paid, which the amount of such dividends bears to the amount of such accumulated profits: Provided, That the amount of tax deemed to have been paid by such domestic corporation under this subsection shall in no case exceed the same proportion of the tax against which credit is taken which the amount of such dividends bears to the amount of the normal-tax net income of
the domestic corporation in which such dividends are included. The term 'accumulated profits' when used in this subsection in reference to a foreign corporation, means the amount of its gains, profits, or income in excess of the income, war-profits, and excess-profits taxes imposed upon or with respect to such profits or income; and the Commissioner with the approval of the Secretary shall have full power to determine from the accumulated profits of what year or years such dividends were paid; treating dividends paid in the first sixty days of any year as having been paid from the accumulated profits of the preceding year or years (unless to his satisfaction shown otherwise), and in other respects treating dividends as having been paid from the most recently accumulated gains, profits, or earnings. In the case of a foreign corporation, the income, war-profits, and excess-profits taxes of which are determined on the basis of an accounting period of less than one year, the word 'year' as used in this subsection shall be construed to mean such accounting period.

(2) FOREIGN SUBSIDIARY OF FOREIGN CORPORATION.—If such foreign corporation owns all the voting stock (except qualifying shares) of another foreign corporation from which it receives dividends in any taxable year it shall be deemed to have paid the same proportion of any income, war-profits, or excess-profits taxes paid by such other foreign corporation to any foreign country or to any possession of the United States, upon or with respect to the accumulated profits of the corporation from which such dividends were paid, which the amount of such dividends bears to the amount of such accumulated profits.

(f) CREDIT FOR TAXES IN LIEU OF INCOME, ETC., TAXES.—Section 131 (relating to credit for taxes of foreign countries and possessions of the United States) is amended by inserting at the end thereof the following new subsection:

(h) CREDIT FOR TAXES IN LIEU OF INCOME, ETC., TAXES.—For the purposes of this section and section 23 (c) (1), the term 'income, war-profits, and excess-profits taxes' shall include a tax paid in lieu of a tax upon income, war-profits, or excess-profits otherwise generally imposed by any foreign country or by any possession of the United States.”

SEC. 159. EXTENSION OF CONSOLIDATED RETURNS PRIVILEGE TO CERTAIN CORPORATIONS.

(a) GENERAL RULE.—Section 141 (relating to consolidated returns of railroad corporations) is amended to read as follows:

“SEC. 141. CONSOLIDATED RETURNS.

(a) PRIVILEGE TO FILE CONSOLIDATED INCOME AND EXCESS-PROFITS-TAX RETURNS.—An affiliated group of corporations shall, subject to the provisions of this section, have the privilege of making consolidated income and excess-profits-tax returns for the taxable year in lieu of separate returns. The making of consolidated returns shall be upon the condition that the affiliated group shall make both a consolidated income-tax return and a consolidated excess-profits-tax return for the taxable year, and that all corporations which at any time during the taxable year have been members of the affiliated group making a consolidated income-tax return consent to all the consolidated income- and excess-profits-tax regulations prescribed under subsection (b) prior to the last day prescribed by law for the filing of
such return. The making of a consolidated income-tax return shall be considered as such consent. In the case of a corporation which is a member of the affiliated group for a fractional part of the year, the consolidated returns shall include the income of such corporation for such part of the year as it is a member of the affiliated group. In the case of a corporation which is not a member of the affiliated group after March 31, 1942, of the last taxable year of such group which begins before April 1, 1942, such corporation shall not be considered a member of the affiliated group for consolidated income-tax-return purposes for such year but shall be considered a member of such group for consolidated excess-profits-tax-return purposes for such year, and the consent required in the case of such corporation shall relate only to the consolidated excess-profits-tax regulations.

“(b) Regulations.—The Commissioner, with the approval of the Secretary, shall prescribe such regulations as he may deem necessary in order that the tax liability of any affiliated group of corporations making consolidated income- and excess-profits-tax returns and of each corporation in the group, both during and after the period of affiliation, may be returned, determined, computed, assessed, collected, and adjusted, in such manner as clearly to reflect the income- and excess-profits-tax liability and the various factors necessary for the determination of such liability, and in order to prevent avoidance of such tax liability. Such regulations shall prescribe the amount of the net operating loss deduction of each member of the group which is attributable to a deduction allowed for a taxable year beginning in 1941 on account of property considered as destroyed or seized under section 127 (relating to war losses), and the allowance of the amount so prescribed as a deduction in computing the net income of the group shall not be limited by the amount of the net income of such member.

“(c) Computation and Payment of Tax.—In any case in which consolidated income-tax and excess-profits-tax returns are made or are required to be made, the taxes shall be determined, computed, assessed, collected, and adjusted in accordance with the regulations under subsection (b) prescribed prior to the last day prescribed by law for the filing of such returns; except that the tax imposed under section 15 or section 204 shall be increased by 2 per centum of the consolidated corporation surtax net income of the affiliated group of includible corporations. Only one specific exemption of $5,000 provided in section 710 (b) (1) shall be allowed for the entire affiliated group of corporations for the purposes of the tax imposed by Subchapter E of Chapter 2.

“(d) Definition of ‘Affiliated Group’.—As used in this section, an ‘affiliated group’ means one or more chains of includible corporations connected through stock ownership with a common parent corporation which is an includible corporation if—

“(1) Stock possessing at least 95 per centum of the voting power of all classes of stock and at least 95 per centum of each class of the nonvoting stock of each of the includible corporations (except the common parent corporation) is owned directly by one or more of the other includible corporations; and

“(2) The common parent corporation owns directly stock possessing at least 95 per centum of the voting power of all classes of stock and at least 95 per centum of each class of the nonvoting stock of at least one of the other includible corporations.

As used in this subsection, the term ‘stock’ does not include nonvoting stock which is limited and preferred as to dividends.
“(e) Definition of ‘Includible Corporation’.—As used in this section, the term ‘includible corporation’ means any corporation except—

“(1) Corporations exempt under section 101 from the tax imposed by this chapter.

“(2) Insurance companies subject to taxation under section 201 or 207.

“(3) Foreign corporations.

“(4) Corporations entitled to the benefits of section 251, by reason of receiving a large percentage of their income from sources within possessions of the United States.

“(5) Corporations organized under the China Trade Act, 1922.

“(6) Regulated investment companies subject to tax under Supplement Q.

“(f) Includible Insurance Companies.—Despite the provisions of paragraph (2) of subsection (e), two or more domestic insurance companies each of which is subject to taxation under the same section of this chapter shall be considered as includible corporations for the purpose of the application of subsection (d) to such insurance companies alone.

“(g) Subsidiary Formed To Comply With Foreign Law.—In the case of a domestic corporation owning or controlling, directly or indirectly, 100 per centum of the capital stock (exclusive of directors’ qualifying shares) of a corporation organized under the laws of a contiguous foreign country and maintained solely for the purpose of complying with the laws of such country as to title and operation of property, such foreign corporation may, at the option of the domestic corporation, be treated for the purpose of this chapter and of Subchapter E of Chapter 2 as a domestic corporation.

“(h) Suspension of Running of Statute of Limitations.—If a notice under section 272 (a) in respect of a deficiency for any taxable year is mailed to a corporation, the suspension of the running of the statute of limitations, provided in section 277, shall apply in the case of corporations with which such corporation made a consolidated return for such taxable year.

“(i) Allocation of Income and Deductions.—For allocation of income and deductions of related trades or businesses, see section 45.”

(b) Pan-American Trade Corporations.—Section 132 (relating to consolidated income-tax returns of Pan-American trade corporations) shall not apply with respect to any taxable year beginning after December 31, 1941.

(c) Foreign Corporations.—Section 238 (relating to denial of affiliation of foreign corporations) is repealed.

(d) Section 251 Corporations.—Section 251 (i) (relating to denial of affiliation of section 251 corporations) is repealed.

(e) China Trade Act Corporations.—Section 264 (relating to denial of affiliation of China Trade Act corporations) is repealed.

(f) Cross-Reference.—Section 52 (b) is amended to read as follows:

“(b) Cross-Reference.—For provisions relating to consolidated returns, see section 141.”

SEC. 160. Aliens and foreign corporations treated as non-residents.

(a) (1) Section 148 (a) (1) (relating to withholding of tax on interest from tax-free covenant bonds) is amended by striking out “and not having any office or place of business therein” wherever occurring therein.
(2) Section 143 (b) (relating to withholding of the tax at the source on nonresident aliens) is amended by striking out "and not having any office or place of business therein", by striking out "and not having an office or place of business therein", and by striking out "or has an office or place of business therein".

(3) Section 144 (relating to payment of corporation income tax at source) is amended by striking out "and not having any office or place of business therein".

(4) The amendments made by this subsection shall apply only with respect to the period beginning with the tenth day after the date of the enactment of this Act.

(b) Section 14 (c) (relating to tax on foreign corporations) is amended—

(1) by striking out in paragraph (1) thereof "or having an office or place of business therein", and

(2) by striking out in paragraph (2) thereof "and not having an office or place of business therein".

(c) Section 119 (a) (1) (relating to interest from sources in the United States) is amended by striking out "and not having an office or place of business therein".

(d) Section 204 (d) (relating to deductions of foreign corporations), section 211 (b) (relating to nonresident alien individuals), section 231 (b) (relating to resident foreign corporations), and section 251 (e) (relating to deductions in the case of citizens and domestic corporations entitled to the benefits of section 251) are amended by striking out "or having an office or place of business therein" wherever occurring therein.

(e) Section 211 (a) (1) and section 211 (c) (relating to the imposition of tax on nonresident aliens) and section 231 (a) (relating to the imposition of tax on nonresident foreign corporations) are amended by striking out "and not having an office or place of business therein" wherever occurring therein.

(f) Section 219 (relating to nonresident alien members of partnerships) is amended by striking out "and as having an office or place of business within the United States if the partnership of which he is a member has such an office or place of business".

SEC. 161. DEDUCTIONS FOR ESTATE TAX AND INCOME TAX OF ESTATE.

(a) Double Deductions Denied.—Section 162 (relating to net income of estates and trusts) is amended by inserting at the end thereof the following new subsection:

"(e) Amounts allowable under section 812 (b) as a deduction in computing the net estate of a decedent shall not be allowed as a deduction under section 23, except subsection (w), in computing the net income of the estate unless there is filed, within the time and in the manner and form prescribed by the Commissioner, a statement that the items have not been claimed or allowed as deductions under section 812 (b) and a waiver of the right to have such items allowed at any time as deductions under section 812 (b)."

(b) Taxable Years To Which Amendment Applicable.—The amendment made by subsection (a) insofar as it relates to section 23 (a) (2) shall be applicable with respect to the same taxable years and the same revenue laws as the amendments made by section 121 (relating to non-trade or non-business deductions) of this Act; and the other provisions shall be applicable to taxable years beginning after December 31, 1941.
SEC. 162. PENSION TRUSTS.

(a) Exemption of Trusts.—Section 165 (relating to employees' trusts) is amended to read as follows:

"SEC. 165. EMPLOYEES' TRUSTS.

"(a) Exemption From Tax.—A trust forming part of a stock bonus, pension, or profit-sharing plan of an employer for the exclusive benefit of his employees or their beneficiaries shall not be taxable under this supplement and no other provision of this supplement shall apply with respect to such trust or to its beneficiary—

"(1) if contributions are made to the trust by such employer, or employees, or both, for the purpose of distributing to such employees or their beneficiaries the corpus and income of the fund accumulated by the trust in accordance with such plan;

"(2) if under the trust instrument it is impossible, at any time prior to the satisfaction of all liabilities with respect to employees and their beneficiaries under the trust, for any part of the corpus or income to be (within the taxable year or thereafter) used for, or diverted to, purposes other than for the exclusive benefit of his employees or their beneficiaries;

"(3) if the trust, or two or more trusts, or the trust or trusts and annuity plan or plans are designated by the employer as constituting parts of a plan intended to qualify under this subsection which benefits either—

"(A) 70 per centum or more of all the employees, or 80 per centum or more of all the employees who are eligible to benefit under the plan if 70 per centum or more of all the employees are eligible to benefit under the plan, excluding in each case employees who have been employed not more than a minimum period prescribed by the plan, not exceeding five years, employees whose customary employment is for not more than twenty hours in any one week, and employees whose customary employment is for not more than five months in any calendar year, or

"(B) such employees as qualify under a classification set up by the employer and found by the Commissioner not to be discriminatory in favor of employees who are officers, shareholders, persons whose principal duties consist in supervising the work of other employees, or highly compensated employees;

and

"(4) if the contributions or benefits provided under the plan do not discriminate in favor of employees who are officers, shareholders, persons whose principal duties consist in supervising the work of other employees, or highly compensated employees.

"(5) A classification shall not be considered discriminatory within the meaning of paragraphs (3) (B) or (4) of this subsection merely because it excludes employees the whole of whose remuneration constitutes 'wages' under section 1426 (a) (1) (relating to the Federal Insurance Contributions Act) or merely because it is limited to salaried or clerical employees. Neither shall a plan be considered discriminatory within the meaning of such provisions merely because the contributions or benefits of or on behalf of the employees under the plan bear a uniform relationship to the total compensation, or the basic or regular rate of compensation, of such employees, or merely because the contributions or benefits based on that part of an employee's remuneration which is excluded from 'wages' by section 1426 (a) (1)
(6) A plan shall be considered as meeting the requirements of paragraph (3) of this subsection during the whole of any taxable year of the plan if on one day in each quarter it satisfied such requirements.

(b) Taxability of Beneficiary.—The amount actually distributed or made available to any distributee by any such trust shall be taxable to him, in the year in which so distributed or made available, under section 22 (b) (2) as if it were an annuity the consideration for which is the amount contributed by the employee, except that if the total distributions payable with respect to any employee are paid to the distributee within one taxable year of the distributee on account of the employee’s separation from the service, the amount of such distribution to the extent exceeding the amounts contributed by the employee, shall be considered a gain from the sale or exchange of a capital asset held for more than 6 months.

(c) Treatment of Beneficiary of Trust Not Exempt Under Subsection (a).—Contributions to a trust made by an employer during a taxable year of the employer which ends within or with a taxable year of the trust for which the trust is not exempt under section 165 (a) shall be included in the gross income of an employee for the taxable year in which the contribution is made to the trust in the case of an employee whose beneficial interest in such contribution is nonforfeitable at the time the contribution is made.

(b) Deduction Allowed Employer.—Section 23 (p) (relating to deduction for amounts paid to pension trusts) is amended to read as follows:

(p) Contributions of an Employer to an Employees’ Trust or Annuity Plan and Compensation Under a Deferred-Payment Plan.—

(1) General rule.—If contributions are paid by an employer to or under a stock bonus, pension, profit-sharing, or annuity plan, or if compensation is paid or accrued on account of any employee under a plan deferring the receipt of such compensation, such contributions or compensation shall not be deductible under subsection (a) but shall be deductible, if deductible under subsection (a) without regard to this subsection, under this subsection but only to the following extent:

(A) In the taxable year when paid, if the contributions are paid into a pension trust, and if such taxable year ends within or with a taxable year of the trust for which the trust is exempt under section 165 (a), in an amount determined as follows:

(i) an amount not in excess of 5 per centum of the compensation otherwise paid or accrued during the taxable year to all the employees under the trust, but such amount may be reduced for future years if found by the Commissioner upon periodical examinations at not less than five-year intervals to be more than the amount reasonably necessary to provide the remaining unfunded cost of past and current service credits of all employees under the plan, plus

(ii) any excess over the amount allowable under clause (i) necessary to provide with respect to all of the employees under the trust the remaining unfunded cost of their past and current service credits distributed as a level amount, or a level percentage of compensation,
over the remaining future service of each such employee, as determined under regulations prescribed by the Commissioner with the approval of the Secretary, but if such remaining unfunded cost with respect to any three individuals is more than 50 per centum of such remaining unfunded cost, the amount of such unfunded cost attributable to such individuals shall be distributed over a period of at least 5 taxable years, or

"(iii) in lieu of the amounts allowable under (i) and (ii) above, an amount equal to the normal cost of the plan, as determined under regulations prescribed by the Commissioner with the approval of the Secretary, plus, if past service or other supplementary pension or annuity credits are provided by the plan, an amount not in excess of 10 per centum of the cost which would be required to completely fund or purchase such pension or annuity credits as of the date when they are included in the plan, as determined under regulations prescribed by the Commissioner with the approval of the Secretary, except that in no case shall a deduction be allowed for any amount (other than the normal cost) paid in after such pension or annuity credits are completely funded or purchased.

"(iv) Any amount paid in a taxable year in excess of the amount deductible in such year under the foregoing limitations shall be deductible in the succeeding taxable years in order of time to the extent of the difference between the amount paid and deductible in each such succeeding year and the maximum amount deductible for such year in accordance with the foregoing limitations.

"(B) In the taxable year when paid, in an amount determined in accordance with subparagraph (A) of this paragraph, if the contributions are paid toward the purchase of retirement annuities and such purchase is a part of a plan which meets the requirements of section 165 (a), (3), (4), (5), and (6), and if refunds of premiums, if any, are applied within the current taxable year or next succeeding taxable year towards the purchase of such retirement annuities.

"(C) In the taxable year when paid, if the contributions are paid into a stock bonus or profit-sharing trust, and if such taxable year ends within or with a taxable year of the trust with respect to which the trust is exempt under section 165 (a), in an amount not in excess of 15 per centum of the compensation otherwise paid or accrued during the taxable year to all employees under the stock bonus or profit-sharing plan. If in any taxable year beginning after December 31, 1941, there is paid into the trust, or a similar trust then in effect, amounts less than the amounts deductible under the preceding sentence, the excess, or if no amount is paid, the amounts deductible, shall be carried forward and be deductible when paid in the succeeding taxable years in order of time, but the amount so deductible under this sentence in any such succeeding taxable year shall not exceed 15 per centum of the compensation otherwise paid or accrued during such succeeding taxable year to the beneficiaries under the plan. In addition, any amount paid into the trust in a taxable year beginning after December 31, 1941, in excess of the amount allowable with respect to such year under the preceding provisions of this subpara-
graph shall be deductible in the succeeding taxable years in order of time, but the amount so deductible under this sentence in any one such succeeding taxable year together with the amount allowable under the first sentence of this subparagraph shall not exceed 15 per centum of the compensation otherwise paid or accrued during such taxable year to the beneficiaries under the plan. The term ‘stock bonus or profit-sharing trust’, as used in this subparagraph, shall not include any trust designed to provide benefits upon retirement and covering a period of years, if under the plan the amounts to be contributed by the employer can be determined actuarially as provided in subparagraph (A). If the contributions are made to two or more stock bonus or profit-sharing trusts, such trusts shall be considered a single trust for the purposes of applying the limitations in this subparagraph.

“(D) In the taxable year when paid, if the plan is not one included in paragraphs (A), (B), or (C), if the employees’ rights to or derived from such employer’s contribution or such compensation are nonforfeitable at the time the contribution or compensation is paid.

“(E) For the purposes of subparagraphs (A), (B), and (C), a taxpayer on the accrual basis shall be deemed to have made a payment on the last day of the year of accrual if the payment is on account of such taxable year and is made within sixty days after the close of the taxable year of accrual.

“(F) If amounts are deductible under subparagraphs (A) and (C), or (B) and (C), or (A) (B), and (C), in connection with two or more trusts, or one or more trusts and an annuity plan, the total amount deductible in a taxable year under such trusts and plans shall not exceed 25 per centum of the compensation otherwise paid or accrued during the taxable year to the persons who are the beneficiaries of the trusts or plans. In addition, any amount paid into such trust or under such annuity plans in a taxable year beginning after December 31, 1941, in excess of the amount allowable with respect to such year under the preceding provisions of this subparagraph shall be deductible in the succeeding taxable years in order of time, but the amount so deductible under this sentence in any one such succeeding taxable year together with the amount allowable under the first sentence of this subparagraph shall not exceed 30 per centum of the compensation otherwise paid or accrued during such taxable years to the beneficiaries under the trusts or plans. This subparagraph shall not have the effect of reducing the amount otherwise deductible under subparagraphs (A), (B), and (C), if no employee is a beneficiary under more than one trust, or a trust and an annuity plan.

If there is no plan but a method of employer contributions or compensation has the effect of a stock bonus, pension, profit-sharing, or annuity plan, or similar plan deferring the receipt of compensation, this paragraph shall apply as if there were such a plan.

“(2) Deductions under prior income tax acts.—Any deduction allowable under section 23 (q) of the Revenue Act of 1928 (45 Stat. 802), or the Revenue Act of 1932 (47 Stat. 182), or the Revenue Act of 1934 (48 Stat. 691), under section 23 (p) of the Revenue Act of 1936 (49 Stat. 1661), or the Revenue Act of
1938 (52 Stat. 464), or the Internal Revenue Code for a taxable year beginning before January 1, 1943, which under such section was apportioned to any taxable year beginning after December 31, 1942, shall be allowed as a deduction for the years to which so apportioned to the extent allowable under such section if it had remained in force with respect to such year.

(c) **Employees' Annuities.**—Section 22 (b) (2) (relating to taxation of annuities) is amended by inserting at the end thereof the following new subparagraph:

"(B) Employees' Annuities.—If an annuity contract is purchased by an employer for an employee under a plan with respect to which the employer's contribution is deductible under section 23 (p) (1) (B), or if an annuity contract is purchased for an employee by an employer exempt under section 101 (6), the employee shall include in his income the amounts received under such contract for the year received except that if the employee paid any of the consideration for the annuity, the annuity shall be included in his income as provided in subparagraph (A) of this paragraph, the consideration for such annuity being considered the amount contributed by the employee. In all other cases, if the employee's rights under the contract are nonforfeitable except for failure to pay future premiums, the amount contributed by the employer for such annuity contract on or after such rights become nonforfeitable shall be included in the income of the employee in the year in which the amount is contributed, which amount together with any amounts contributed by the employee shall constitute the consideration paid for the annuity contract in determining the amount of the annuity required to be included in the income of the employee under subparagraph (A) of this paragraph."

(d) **Taxable Years to Which Amendments Applicable.**—The amendments made by this section shall be applicable as to both the employer and employees only with respect to taxable years of the employer beginning after December 31, 1941, except that—

1. In the case of a stock bonus, pension, profit-sharing, or annuity plan in effect on or before September 1, 1942,

(A) such a plan shall not become subject to the requirements of section 165 (a) (3), (4), (5), and (6) until the beginning of the first taxable year beginning after December 31, 1942,

(B) such a plan shall be considered as satisfying the requirements of section 165 (a) (3), (4), (5), and (6) for the period beginning with the beginning of the first taxable year following December 31, 1942, and ending December 31, 1943, if the plan satisfies such requirements by December 31, 1943,

(C) if the contribution of an employer to such a plan in the employer's taxable year beginning in 1942 exceeds the maximum amount deductible for such year under section 23 (p) (1), as amended by this section, the amount deductible in such year shall be not less than the sum of—

(i) the amount paid in such taxable year prior to September 1, 1942, and deductible under section 23 (a) or 23 (p) prior to amendment by this section, and

(ii) with respect to the amount paid in such taxable year on or after September 1, 1942, that proportion of the amount deductible for the taxable year under section 23 (p) (1), as amended by this section, which the number of months after August 31, 1942, in the taxable year bears to twelve.
(2) In the case of a stock bonus, pension, profit sharing or annuity plan put into effect after September 1, 1942, such a plan shall be considered as satisfying the requirements of section 165 (a) (3), (4), (5) and (6) for the period beginning with the date such plan is put into effect and ending December 31, 1943, if the plan satisfies such requirements by December 31, 1943.

(e) TECHNICAL AMENDMENT TO INVESTMENT COMPANY ACT OF 1940.—Section 3 (c) (13) of the Investment Company Act of 1940 is amended to read as follows:

"(13) Any employees' stock bonus, pension, or profit-sharing trust which meets the conditions of section 163 of the Internal Revenue Code, as amended."

SEC. 163. LIFE INSURANCE COMPANIES.

(a) Sections 201, 202, and 203 (relating to life insurance companies) are amended to read as follows:

"SEC. 201. LIFE INSURANCE COMPANIES.

(a) IMPOSITION OF TAX.—

"(1) IN GENERAL.—There shall be levied, collected, and paid for each taxable year upon the adjusted normal-tax net income (as defined in section 202) and upon the adjusted corporation surtax net income (as defined in section 203) of every life insurance company taxes at the rates provided in section 13 or section 14 (b) and in section 15 (b).

"(2) FOREIGN LIFE INSURANCE COMPANIES.—A foreign life insurance company carrying on a life insurance business within the United States if with respect to its United States business it would qualify as a life insurance company under subsection (b) shall be taxable in the same manner as a domestic life insurance company except that the determinations necessary for the purposes of this chapter shall be made on the basis of the income, disbursements, assets, and liabilities reported in the annual statement for the taxable year of the United States business of such company on the form approved for life insurance companies by the National Association of Insurance Commissioners.

"(3) No UNITED STATES INSURANCE BUSINESS.—Foreign life insurance companies not carrying on an insurance business within the United States shall not be taxable under this section but shall be taxable as other foreign corporations.

(b) DEFINITION OF LIFE INSURANCE COMPANY.—When used in this chapter, the term ‘life insurance company' means an insurance company which is engaged in the business of issuing life insurance and annuity contracts (either separately or combined with health and accident insurance), or noncancellable contracts of health and accident insurance, and the life insurance reserves (as defined in subsection (c) (2)) plus unearned premiums and unpaid losses on noncancellable life, health, or accident policies not included in life insurance reserves, of which comprise more than 50 per centum of its total reserves. For the purpose of this subsection, total reserves means life insurance reserves, unearned premiums and unpaid losses not included in life insurance reserves, and all other insurance reserves required by law. For taxable years beginning after December 31, 1943, a burial or funeral benefit insurance company engaged directly in the manufacture of funeral supplies or the performance of funeral services shall not be taxable under this section but shall be taxable under section 204 or section 207.
"(c) Other Definitions.—In the case of a life insurance company—

(1) Gross Income.—The term ‘gross income’ means the gross amount of income received during the taxable year from interest, dividends, and rents.

(2) Life Insurance Reserves.—The term ‘life insurance reserves’ means amounts which are computed or estimated on the basis of recognized mortality or morbidity tables and assumed rates of interest, and which are set aside to mature or liquidate, either by payment or reinsurance, future unaccrued claims arising from life insurance, annuity, and noncancellable health and accident insurance contracts (including life insurance or annuity contracts combined with noncancellable health and accident insurance) involving, at the time with respect to which the reserve is computed, life, health, or accident contingencies. Such life insurance reserves, except in the case of policies covering life, health, and accident insurance combined in one policy issued on the weekly premium payment plan, continuing for life and not subject to cancellation and except as hereinafter provided in the case of assessment life insurance, must also be required by law. In the case of an assessment life insurance company or association the term ‘life insurance reserves’ includes sums actually deposited by such company or association with State or Territorial officers pursuant to law as guaranty or reserve funds, and any funds maintained under the charter or articles of incorporation or association, or bylaws approved by State Insurance Commissioner of such company or association exclusively for the payment of claims arising under certificates of membership or policies issued upon the assessment plan and not subject to any other use.

(3) Adjusted Reserves.—The term ‘adjusted reserves’ means life insurance reserves plus 7 per centum of that portion of such reserves as are computed on a preliminary term basis.

(4) Reserve Earnings Rate.—The term ‘reserve earnings rate’ means a rate computed by adding 2.1125 per centum (65 per centum of 3 1/4 per centum) to 35 per centum of the average rate of interest assumed in computing life insurance reserves. Such average rate shall be calculated by multiplying each assumed rate of interest by the means of the amounts of the adjusted reserves computed at that rate at the beginning and end of the taxable year and dividing the sum of the products by the mean of the total adjusted reserves at the beginning and end of the taxable year.

(5) Reserve for Deferred Dividends.—The term ‘reserve for deferred dividends’ means sums held at the end of the taxable year as a reserve for dividends (other than dividends payable during the year following the taxable year) the payment of which is deferred for a period of not less than five years from the date of the policy contract.

(6) Interest Paid.—The term ‘interest paid’ means—

(A) All interest paid within the taxable year on indebtedness, except on indebtedness incurred or continued to purchase or carry obligations (other than obligations of the United States issued after September 24, 1917, and originally subscribed for by the taxpayer) the interest upon which is wholly exempt from taxation under this chapter, and

(B) All amounts in the nature of interest, whether or not guaranteed, paid within the taxable year on insurance or annuity contracts (or contracts arising out of insurance
or annuity contracts) which do not involve, at the time of payment, life, health, or accident contingencies.

"(7) Net Income.—The term 'net income' means the gross income less—

"(A) Tax-free Interest.—The amount of interest received during the taxable year which under section 22 (b) (4) is excluded from gross income;

"(B) Investment Expenses.—Investment expenses paid during the taxable year. If any general expenses are in part assigned to or included in the investment expenses, the total deduction under this subparagraph shall not exceed one-fourth of 1 per centum of the mean of the book value of the invested assets held at the beginning and end of the taxable year plus one-fourth of the amount by which net income computed without any deduction for investment expenses allowed by this subparagraph, or for tax-free interest allowed by subparagraph (A), exceeds 3¾ per centum of the book value of the mean of the invested assets held at the beginning and end of the taxable year;

"(C) Real Estate Expenses.—Taxes and other expenses paid during the taxable year exclusively upon or with respect to the real estate owned by the company, not including taxes assessed against local benefits of a kind tending to increase the value of the property assessed, and not including any amount paid out for new buildings, or for permanent improvements or betterments made to increase the value of any property. The deduction allowed by this paragraph shall be allowed in the case of taxes imposed upon a shareholder of a company upon his interest as shareholder, which are paid by the company without reimbursement from the shareholder, but in such cases no deduction shall be allowed the shareholder for the amount of such taxes;

"(D) Depreciation.—A reasonable allowance, as provided in section 23 (1), for the exhaustion, wear and tear of property, including a reasonable allowance for obsolescence.

"(d) Rental Value of Real Estate.—The deduction under subsection (c) (7) (C) or (c) (7) (D) of this section on account of any real estate owned and occupied in whole or in part by a life insurance company, shall be limited to an amount which bears the same ratio to such deduction (computed without regard to this subsection) as the rental value of the space not so occupied bears to the rental value of the entire property.

"(e) Amortization of Premium and Accrual of Discount.—The gross income, the deduction provided in section 201 (c) (7) (A) and the credit allowed against net income in section 26 (a) shall each be decreased by the appropriate amortization of premium and increased by the appropriate accrual of discount attributable to the taxable year on bonds, notes, debentures or other evidences of indebtedness held by a life insurance company. Such amortization and accrual shall be determined (1) in accordance with the method regularly employed by such company, if such method is reasonable, and (2) in all other cases, in accordance with regulations prescribed by the Commissioner with the approval of the Secretary.

"(f) Double Deductions.—Nothing in this section or in section 202 or 203 shall be construed to permit the same items to be twice deducted.
“(g) Credits Under Section 26.—For the purposes of this section, in computing normal tax net income and corporation surtax net income, the credits provided in section 26 shall be allowed in the manner and to the extent provided in sections 13 (a) and 15 (a).”

“SEC. 202. ADJUSTED NORMAL-TAX NET INCOME.

“(a) Definition.—For the purposes of section 201, the term ‘adjusted normal-tax net income’ means the normal-tax net income minus the reserve and other policy liability credit provided in subsection (b) and plus the amount of the adjustment for certain reserves provided in subsection (c).

“(b) Reserve and Other Policy Liability Credit.—As used in this section the term ‘reserve and other policy liability credit’ means an amount computed by multiplying the normal-tax net income by a figure, to be determined and proclaimed by the Secretary for each taxable year. This figure shall be based on such data with respect to life insurance companies for the preceding taxable year as the Secretary considers representative and shall be computed in accordance with the following formula: The ratio which (1) the aggregate of the sums of (A) 2 per centum of the reserves for deferred dividends, (B) interest paid, and (C) the product of (i) the mean of the adjusted reserves at the beginning and end of the taxable year and (ii) the reserve earnings rate bears to (2) the aggregate of the excess of net incomes computed without any deduction for tax-free interest, over the adjustment for certain reserves provided in subsection (c).

“(c) Adjustment for Certain Reserves.—In the case of a life insurance company writing contracts other than life insurance or annuity contracts (either separately or combined with noncancellable health and accident insurance), the term ‘adjustment for certain reserves’ means an amount equal to $3\frac{1}{4}$ per centum of the unearned premiums and unpaid losses on such other contracts which are not included in life insurance reserves. For the purposes of this subsection such unearned premiums shall not be considered to be less than 25 per centum of the net premiums written during the taxable year on such other contracts.

“SEC. 203. ADJUSTED CORPORATION SURTAX NET INCOME.

“(a) Definition.—For the purposes of section 201, the term ‘adjusted corporation surtax net income’ means the corporation surtax net income minus the reserve and other policy liability credit and plus the adjustment for certain reserves provided in section 202 (c).

“(b) Reserve and Other Policy Liability Credit.—As used in this section, the term ‘reserve and other policy liability credit’ means an amount computed by multiplying the corporation surtax net income by the figure determined and proclaimed under section 202 (b).

(b) Technical Amendments.—

(1) Section 103 (relating to rates of tax on citizens and corporations of certain foreign countries) is amended by striking out “201 (b)” wherever appearing therein and inserting “201 (a)”.

(2) Section 208 (relating to net operating losses) is repealed.

SEC. 164. INSURANCE COMPANIES OTHER THAN LIFE OR MUTUAL AND MUTUAL MARINE INSURANCE COMPANIES.

(a) Section 204 (a) (relating to tax on insurance companies other than life or mutual) is amended to read as follows:

“(a) Imposition of Tax.—

“(1) In general.—There shall be levied, collected, and paid for each taxable year upon the normal-tax net income and upon the corporation surtax net income of every insurance company (other than a life or mutual insurance company) and every
mutual marine insurance company taxes at the rates specified in section 13 or section 14 (b) and in section 15 (b).

(2) NORMAL-TAX AND CORPORATION SURTAX NET INCOME OF FOREIGN INSURANCE COMPANIES OTHER THAN LIFE OR MUTUAL AND FOREIGN MUTUAL MARINE.—In the case of a foreign insurance company (other than a life or mutual insurance company) and a foreign mutual marine insurance company, the normal-tax net income shall be the net income from sources within the United States minus the credit provided in section 26 (a), the credit provided in section 26 (b), and the credit for income subject to the tax imposed by Subchapter E of Chapter 2 provided in section 26 (e) and the corporation surtax net income shall be the net income from sources within the United States minus the credit provided in section 26 (b) (computed by limiting such credit to 85 per centum of the net income reduced by the credit for income subject to the tax imposed by Subchapter E of Chapter 2 in lieu of 85 per centum of the adjusted net income so reduced), and minus the credit for income subject to the tax imposed by Subchapter E of Chapter 2 provided in section 26 (e).

(3) NO UNITED STATES INSURANCE BUSINESS.—Foreign insurance companies (other than a life or mutual insurance company) and foreign mutual marine insurance companies not carrying on an insurance business within the United States shall not be taxable under this section but shall be taxable as other foreign corporations.

(b) Section 204 (b) (5) (relating to definition of premiums earned) is amended by striking out the semicolon at the end thereof and inserting a period and the following new sentence: "For the purposes of this subsection, unearned premiums shall include life insurance reserves, as defined in section 201 (c)(2), pertaining to the life, burial, or funeral insurance, or annuity business of an insurance company subject to the tax imposed by this section and not qualifying as a life insurance company under section 201 (b);"

(c) Section 204 (c) (relating to deductions) is amended as follows:

(1) by changing paragraph (5) to read:

"(5) CAPITAL LOSSES.—Capital losses to the extent provided in section 117 plus losses from capital assets sold or exchanged in order to obtain funds to meet abnormal insurance losses and to provide for the payment of dividends and similar distributions to policyholders. Capital assets shall be considered as sold or exchanged in order to obtain funds to meet abnormal insurance losses and to provide for the payment of dividends and similar distributions to policyholders to the extent that the gross receipts from their sale or exchange are not greater than the excess, if any, for the taxable year of the sum of dividends and similar distributions paid to policyholders in their capacity as such, losses paid, and expenses paid over the sum of interest, dividends, rents, and net premiums received. In the application of section 117 (c) for the purposes of this section, the net capital loss for the taxable year shall be the amount by which losses for such year from sales or exchanges of capital assets exceed the sum of the gains from such sales or exchanges and whichever of the following amounts is the lesser:

(A) the corporation surtax net income (computed without regard to gains or losses from sales or exchanges of capital assets); or

(B) losses from the sale or exchange of capital assets sold or exchanged to obtain funds to meet abnormal insurance losses and to provide for the payment of dividends and similar distributions to policyholders."
Dividends, paid or declared.

and (2) by striking out the period at the end thereof and inserting a semicolon and the following new paragraph:

“(11) Dividends and similar distributions paid or declared to policyholders in their capacity as such. The term ‘paid or declared’ shall be construed according to the method of accounting regularly employed in keeping the books of the insurance company.”;

(d) Section 204 is amended by adding at the end thereof the following new subsection:

“(f) Credits Under Section 26.—For the purposes of this section, in computing normal tax net income and corporation surtax net income, the credits provided in section 26 shall be allowed in the manner and to the extent provided in sections 13 (a) and 15 (a).”

(e) Cross Reference.—For stamp tax on policies written by foreign insurers, see section 502 of this Act.

SEC. 165. MUTUAL INSURANCE COMPANIES OTHER THAN LIFE OR MARINE.

(a) Exempt Companies.—Section 101 (11) is amended to read as follows:

“(11) Mutual insurance companies or associations other than life or marine (including interinsurers and reciprocal underwriters) if the gross amount received during the taxable year from interest, dividends, rents, and premiums (including deposits and assessments) does not exceed $75,000;”.

(b) Taxable Companies.—Section 207 (relating to taxation of mutual insurance companies other than life) is amended to read as follows:

“SEC. 207. MUTUAL INSURANCE COMPANIES OTHER THAN LIFE OR MARINE.

“(a) Imposition of Tax.—There shall be levied, collected, and paid for each taxable year upon the income of every mutual insurance company (other than a life or a marine insurance company and other than an interinsurer or reciprocal underwriter) a tax computed under paragraph (1) or paragraph (2) whichever is the greater and upon the income of every mutual insurance company (other than a life or a marine insurance company) which is an interinsurer or reciprocal underwriter, a tax computed under paragraph (3):

“(1) If the corporation surtax net income is over $3,000 a tax computed as follows:

“(A) Normal Tax.—A normal tax on the normal-tax net income, computed at the rates provided in section 13 or section 14 (b), or 30 per centum of the amount by which the normal-tax net income exceeds $3,000, whichever is the lesser; plus

“(B) Surtax.—A surtax on the corporation surtax net income, computed at the rates provided in section 15 (b), or 20 per centum of the amount by which the corporation surtax net income exceeds $3,000, whichever is the lesser.

“(2) If for the taxable year the gross amount of income from interest, dividends, rents, and net premiums, minus dividends to policyholders, minus the interest under section 22 (b) (4) is excluded from gross income, exceeds $75,000, a tax equal to the excess of—

“(A) 1 per centum of the amounts so computed, or 2 per centum of the excess of the amount so computed over $75,000, whichever is the lesser, over...
(B) the amount of the tax imposed under Subchapter E of Chapter 2.

(3) In the case of an interinsurer or reciprocal underwriter, if the corporation surtax net income is over $50,000 a tax computed as follows:

(A) Normal Tax.—A normal tax on the normal-tax net income, computed at the rates provided in section 13 or section 14 (b), or 48 per centum of the amount by which the normal-tax net income exceeds $50,000, whichever is the lesser; plus

(B) Surtax.—A surtax on the corporation surtax net income, computed at the rates provided in section 15 (b), or 32 per centum of the amount by which the corporation surtax net income exceeds $50,000, whichever is the lesser.

(4) Gross amount received over $75,000 but less than $125,000.—If the gross amount received during the taxable year from interest, dividends, rents, and premiums (including deposits and assessments) is over $75,000 but less than $125,000, the amount ascertained under paragraph (1), paragraph (2) (A), and paragraph (3) shall be an amount which bears the same proportion to the amount ascertained under such paragraph, computed without reference to this paragraph, as the excess over $75,000 of such gross amount received bears to $50,000.

(5) Foreign mutual insurance companies other than life or marine.—In the case of a foreign mutual insurance company (other than a life or marine insurance company), the net income shall be the net income from sources within the United States and the gross amount of income from interest, dividends, rents, and net premiums shall be the amount of such income from sources within the United States.

(6) No United States insurance business.—Foreign mutual insurance companies (other than a life or marine insurance company) not carrying on an insurance business within the United States shall not be taxable under this section but shall be taxable as other foreign corporations.

(b) Definition of Income, Etc.—In the case of an insurance company subject to the tax imposed by this section—

(1) Gross investment income.—‘Gross investment income’ means the gross amount of income during the taxable year from interest, dividends, rents, and gains from sales or exchanges of capital assets to the extent provided in section 117;

(2) Net premiums.—‘Net premiums’ means gross premiums (including deposits and assessments) written or received on insurance contracts during the taxable year less return premiums and premiums paid or incurred for reinsurance. Amounts returned where the amount is not fixed in the insurance contract but depends upon the experience of the company or the discretion of the management shall not be included in return premiums but shall be treated as dividends to policyholders under paragraph (3);

(3) Dividends to policyholders.—‘Dividends to policyholders’ means dividends and similar distributions paid or declared to policyholders. The term ‘paid or declared’ shall be construed according to the method regularly employed in keeping the books of the insurance company;

(4) Net income.—The term ‘net income’ means the gross investment income less—

(A) Tax-free Interest.—The amount of interest which under section 22 (b) (4) is excluded for the taxable year from gross income;
“(B) Investment Expenses.—Investment expenses paid or accrued during the taxable year. If any general expenses are in part assigned to or included in the investment expenses, the total deduction under this subparagraph shall not exceed one-fourth of 1 per centum of the mean of the book value of the invested assets held at the beginning and end of the taxable year plus one-fourth of the amount by which net income computed without any deduction for investment expenses allowed by this subparagraph, or for tax-free interest allowed by subsection (b) (4) (A), exceeds 3½ per centum of the book value of the mean of the invested assets held at the beginning and end of the taxable year;

“(C) Real Estate Expenses.—Taxes and other expenses paid or accrued during the taxable year exclusively upon or with respect to the real estate owned by the company, not including taxes assessed against local benefits of a kind tending to increase the value of the property assessed, and not including any amount paid out for new buildings, or for permanent improvements or betterments made to increase the value of any property. The deduction allowed by this paragraph shall be allowed in the case of taxes imposed upon a shareholder of a company upon his interest as shareholder, which are paid or accrued by the company without reimbursement from the shareholder, but in such cases no deduction shall be allowed the shareholder for the amount of such taxes:

“(D) Depreciation.—A reasonable allowance, as provided in section 23 (1), for the exhaustion, wear and tear of property, including a reasonable allowance for obsolescence;

“(E) Interest Paid or Accrued.—All interest paid or accrued within the taxable year on indebtedness, except on indebtedness incurred or continued to purchase or carry obligations (other than obligations of the United States issued after September 24, 1917, and originally subscribed for by the taxpayer) the interest upon which is wholly exempt from taxation under this chapter.

“(F) Capital Losses.—Capital losses to the extent provided in section 117 plus losses from capital assets sold or exchanged in order to meet abnormal insurance losses and to provide for the payment of dividends and similar distributions to policyholders. Capital assets shall be considered as sold or exchanged in order to obtain funds to meet abnormal insurance losses and to provide for the payment of dividends and similar distributions to policyholders. Capital assets shall be considered as sold or exchanged in order to obtain funds to meet abnormal insurance losses and to provide for the payment of dividends and similar distributions to policyholders. The gross receipts from their sale or exchange are not greater than the excess, if any, for the taxable year of the sum of dividends and similar distributions paid to policyholders, losses paid, and expenses paid over the sum of interest, dividends, rents, and net premiums received. In the application of section 117 (e) for the purposes of this section, the net capital loss for the taxable year shall be the amount by which losses for such year from sales or exchanges of capital assets exceeds the sum of the gains from such sales or exchanges and whichever of the following amounts is the lesser:

“(i) the corporation surtax net income (computed without regard to gains or losses from sales or exchanges of capital assets); or
“(ii) losses from the sale or exchange of capital assets sold or exchanged to obtain funds to meet abnormal insurance losses and to provide for the payment of dividends and similar distributions to policyholders.

“(c) RENTAL VALUE OF REAL ESTATE.—The deduction under subsection (b) (4) (C) or (b) (4) (D) of this section on account of any real estate owned and occupied in whole or in part by a mutual insurance company other than life or marine, shall be limited to an amount which bears the same ratio to such deduction (computed without regard to this subsection) as the rental value of the space not so occupied bears to the rental value of the entire property.

“(d) AMORTIZATION OF PREMIUM AND ACCRUAL OF DISCOUNT.—The gross amount of income during the taxable year from interest, the deduction provided in subsection (b) (4) (A), and the credit allowed against net income in section 26 (a) shall each be decreased by the appropriate amortization of premium and increased by the appropriate accrual of discount attributable to the taxable year on bonds, notes, debentures or other evidences of indebtedness held by a mutual insurance company other than life or marine. Such amortization and accrual shall be determined (1) in accordance with the method regularly employed by such company, if such method is reasonable, and (2) in all other cases, in accordance with regulations prescribed by the Commissioner with the approval of the Secretary.

“(e) DEDUCTIONS OF FOREIGN CORPORATIONS.—In the case of a foreign corporation the deductions allowed in this section shall be allowed to the extent provided in Supplement I in the case of a foreign corporation engaged in trade or business within the United States.

“(f) DOUBLE DEDUCTIONS.—Nothing in this section shall be construed to permit the same item to be twice deducted.

“(g) CREDITS UNDER SECTION 26.—For the purposes of this section, in computing normal tax net income and corporation surtax net income, the credits provided in section 26 shall be allowed in the manner and to the extent provided in sections 13 (a) and 15 (a).”

“(c) CROSS REFERENCE.—For stamp tax on policies written by foreign insurers, see section 502 of this Act.

SEC. 166. TECHNICAL AMENDMENT TO DEFINITION OF “DIVIDEND”.

Section 115 (a) (relating to definition of dividends) is amended by striking out “(except in section 203 (a) (3) and section 207 (c) (1), relating to insurance companies)” and inserting the following “(except in section 201 (c) (5), section 204 (c) (11) and section 207 (a) (2) and (b) (3) (where the reference is to dividends of insurance companies paid to policy holders)).”

SEC. 167. TRANSACTIONS IN STOCKS, SECURITIES, AND COMMODITIES NOT CONSIDERED ENGAGING IN TRADE OR BUSINESS IN CERTAIN CASES.

The last sentence of section 211 (b) (relating to definition of being engaged in trade or business in the United States) is amended to read as follows: “Such phrase does not include the effecting, through a resident broker, commission agent, or custodian, of transactions in the United States in commodities (if of a kind customarily dealt in on an organized commodity exchange, if the transaction is of the kind customarily consummated at such place, and if the alien, partnership, or corporation has no office or place of business in the United States at any time during the taxable year through which or by the direction of which such transactions in commodities are effected), or in stocks or securities.”
SEC. 168. PERIOD FOR FILING PETITION EXTENDED IN CERTAIN CASES.

(a) Period Extended.—Section 272 (a) (1) (relating to period for filing petition with Board of Tax Appeals) is amended by inserting at the end thereof the following new sentence: "If the notice is addressed to a person outside the States of the Union and the District of Columbia, the period specified in this paragraph shall be one hundred and fifty days in lieu of ninety days."

(b) Effective Date.—The amendment made by this section shall be applicable with respect to notices of deficiency mailed after the date of the enactment of this Act.

SEC. 169. STATUTE OF LIMITATIONS ON REFUNDS AND CREDITS.

(a) Limit on Amount of Credit or Refund.—Section 322 (b) (2) is amended to read as follows:

"(2) Limit on Amount of Credit or Refund.—The amount of the credit or refund shall not exceed the portion of the tax paid—

"(A) If a return was filed by the taxpayer, and the claim was filed within three years from the time the return was filed, during the three years immediately preceding the filing of the claim.

"(B) If a claim was filed, and (i) no return was filed, or (ii) if the claim was not filed within three years from the time the return was filed by the taxpayer, during the two years immediately preceding the filing of the claim.

"(C) If no claim was filed and the allowance of credit or refund is made within three years from the time the return was filed by the taxpayer, during the three years immediately preceding the allowance of the credit or refund.

"(D) If no claim was filed, and (i) no return was filed or (ii) the allowance of the credit or refund is not made within three years from the time the return was filed by the taxpayer, during the two years immediately preceding the allowance of the credit or refund.

"(3) Exceptions in the Case of Waivers.—If both the Commissioner and the taxpayer have, within the period prescribed in paragraph (1) for the filing of a claim for credit or refund, agreed in writing under the provisions of section 276 (b) to extend beyond the period prescribed in section 275 the time within which the Commissioner may make an assessment, the period within which a claim for credit or refund may be filed, or credit or refund allowed or made if no claim is filed, shall be the period within which the Commissioner may make an assessment pursuant to such agreement or any extension thereof, and six months thereafter, except that the provisions of paragraph (1) shall apply to any claim filed, or credit or refund allowed or made, before the execution of such agreement. The amount of the credit or refund shall not exceed the total of the portions of tax paid (A) during the two years immediately preceding the execution of such agreement, or, if such agreement was executed within three years from the time the return was filed, during the three years immediately preceding the execution of such agreement, (B) after the execution of the agreement and before the expiration of the period within which the Commissioner might make an assessment pursuant to such agreement or any extension thereof, and (C) during six months after the expiration of such period, except that the provisions of paragraph (2) shall apply to any claim filed, or credit or refund allowed, before
the execution of the agreement. If any portion of the tax is paid after the expiration of the period within which the Commissioner might make an assessment pursuant to such agreement, and if no claim for credit or refund is filed after the time of such payment and before the end of six months after the expiration of such period, then credit or refund may be allowed or made if a claim therefor is filed by the taxpayer within six months from the time of such payment, or, if no claim is filed within such six-month period after the payment, if the credit or refund is allowed or made within such period, but the amount of the credit or refund shall not exceed the portion of the tax paid during the six months immediately preceding the filing of the claim, or, if no claim was filed (and the credit or refund is allowed after six months after the expiration of the period within which the Commissioner might make an assessment), during the six months immediately preceding the allowance of the credit or refund.

(4) Return considered filed on due date.—For the purposes of this subsection, a return filed before the last day prescribed by law for the filing thereof shall be considered as filed on such last day. For the purposes of paragraphs (2) and (3) of this subsection, and for the purposes of subsection (d) of this section, an advance payment of any portion of the tax made at the time such return was filed shall be considered as made on the last day prescribed by law for the payment of the tax or, if the taxpayer elected to pay the tax in installments, on the last day prescribed for the payment of the first installment. For the purposes of this paragraph, the last day prescribed by law for filing the return or paying the tax shall be determined without regard to any extension of time granted the taxpayer.

(5) Special period of limitation with respect to bad debts and worthless securities.—If the claim for credit or refund relates to an overpayment on account of—

(A) the deductibility by the taxpayer, under section 23 (k) (1), section 23 (k) (4), or section 204 (c), of a debt as a debt which became worthless, or, under section 23 (g) (2) or (k) (2), of a loss from worthlessness of a security, or

(B) the effect that the deductibility of a debt or loss described in subparagraph (A) has on the application to the taxpayer of a carry-over or of a carry-back, in lieu of the three-year period of limitation prescribed in paragraph (1), the period shall be 7 years from the date prescribed by law for filing the return for the year with respect to which the claim is made. In the case of such a claim, the amount of the credit or refund may exceed the portion of the tax paid within the period provided in paragraph (2) or paragraph (3), whichever is applicable, to the extent of the amount of the overpayment attributable to the deductibility of items described in this paragraph.

(b) Overpayment found by board.—Section 322 (d) is amended to read as follows:

(d) Overpayment found by board.—If the Board finds that there is no deficiency and further finds that the taxpayer has made an overpayment of tax in respect of the taxable year in respect of which the Commissioner determined the deficiency, the Board shall have jurisdiction to determine the amount of such overpayment, and such amount shall, when the decision of the Board has become final, be credited or refunded to the taxpayer. No such credit or refund shall be made of any portion of the tax unless the Board determines...
as part of its decision (1) that such portion was paid (A) within two years before the filing of the claim, the mailing of the notice of deficiency, or the execution of an agreement by both the Commissioner and the taxpayer pursuant to section 276 (b) to extend beyond the time prescribed in section 275 the time within which the Commissioner might assess the tax, whichever is earliest, or (B) within three years before the filing of the claim, the mailing of the notice of deficiency, or the execution of the agreement, whichever is earliest, if the claim was filed, the notice of deficiency mailed, or the agreement executed within three years from the time the return was filed by the taxpayer, or (C) after the execution of such an agreement and before the expiration of the period within which the Commissioner might make an assessment pursuant to such agreement or any extension thereof, or (D) after the mailing of the notice of deficiency; or (2), if such portion was not paid within the period described in clause (1), but the notice of deficiency was mailed within seven years from the time prescribed for the filing of the return, or a claim described in subsection (b) (5) was filed, that such portion does not exceed the amount of the overpayment attributable to the deductibility of items described in subsection (b) (5)."

(c) Effective Date of Amendment.—The amendment inserting paragraph (5) of section 322 (b) shall be applicable to taxable years beginning after December 31, 1938.

SEC. 170. REGULATED INVESTMENT COMPANIES.

(a) Definition and Rates of Normal Tax and Surtax.—Supplement Q of Chapter 1 is amended to read as follows:

“Supplement Q—Regulated Investment Companies

SEC. 361. Definition.

“(a) In General.—For the purposes of this chapter, the term ‘regulated investment company’ means any domestic corporation (whether chartered or created as an investment trust, or otherwise), other than a personal holding company as defined in section 501, which at all times during the taxable year is registered under the Investment Company Act of 1940 (54 Stat. 789, 15 U. S. C., 1940 ed., secs. 80 a–1 to 80 b–2), or that Act, as amended, either as a management company or as a unit investment trust, or which is a common trust fund or similar fund excluded by section 3 (c) (3) of such Act from the definition of ‘investment company’ and is not included in the definition of ‘common trust fund’ by section 169.

“(b) Limitations.—Despite the provisions of subsection (a), a corporation shall not be considered a regulated investment company for any taxable year unless—

“(1) At least 90 per centum of its gross income is derived from dividends, interest, and gains from the sale or other disposition of stock or securities; and

“(2) Less than 30 per centum of its gross income is derived from the sale or other disposition of stock or securities held for less than three months; and

“(3) At the close of each quarter of the taxable year (A) at least 50 per centum of the value of its total assets is represented by cash and cash items (including receivables), Government securities, securities of other regulated investment companies, and other securities for the purposes of this calculation limited in respect of any one issuer to an amount not greater in value than 5 per centum of the value of the total assets of the taxpayer and to not more than 10 per centum of the outstanding voting securities of such issuer, and (B) not more than 25 per centum of the
value of its total assets is invested in the securities (other than Government securities or the securities of other regulated investment companies) of any one issuer, or of two or more issuers which the taxpayer controls and which are determined, under regulations prescribed by the Commissioner with the approval of the Secretary, to be engaged in the same or similar trades or businesses or related trades or businesses. For the purposes of clause (B), in ascertaining the value of the taxpayer's investment in the securities of an issuer, there shall be included its proper proportion of the investment of any other corporation, a member of a controlled group, in the securities of such issuer, as determined under regulations prescribed by the Commissioner and approved by the Secretary. The term 'controls', as used in this paragraph, means the ownership in a corporation of 20 per centum or more of the total combined voting power of all classes of stock entitled to vote. The term 'controlled group', as used in this paragraph, means one or more chains of corporations connected through stock ownership with the taxpayer if (i) 20 per centum or more of the total combined voting power of all classes of stock entitled to vote of each of the corporations (except the taxpayer) is owned directly by one or more of the other corporations, and (ii) the taxpayer owns directly 20 per centum or more of the total combined voting power of all classes of stock entitled to vote, of at least one of the other corporations. The term 'value' as used in this paragraph means, with respect to securities (other than those of majority-owned subsidiaries) for which market quotations are readily available, the market value of such securities; and with respect to other securities and assets, fair value as determined in good faith by the board of directors, except that in the case of securities of majority-owned subsidiaries which are investment companies such fair value shall not exceed market value or asset value, whichever is higher. All other terms used in the preceding provisions of this paragraph shall have the same meaning as when used in the Investment Company Act of 1940, or that Act as amended. A corporation which meets the foregoing requirements of this paragraph at the close of any quarter shall not lose its status as a regulated investment company because of a discrepancy during a subsequent quarter between the value of its various investments and such requirements unless such discrepancy exists immediately after the acquisition of any security or other property and is wholly or partly the result of such acquisition. A corporation which does not meet such requirements at the close of any quarter by reason of a discrepancy existing immediately after the acquisition of any security or other property which is wholly or partly the result of such acquisition during such quarter shall not lose its status for such quarter as a regulated investment company if such discrepancy is eliminated within thirty days after the close of such quarter and in such cases it shall be considered to have met such requirements at the close of such quarter for the purposes of applying the preceding sentence. A corporation which meets such requirements at the close of its first full quarter after the date of the enactment of the Revenue Act of 1942, or eliminates any discrepancy between the value of its investments and such requirements existing at the close of such quarter within thirty days thereafter, shall be deemed to have met such requirements at all previous times; and

"(4) It files with its return for the taxable year an election to be a regulated investment company or has made such election for a previous taxable year which began after December 31, 1941."
"SEC. 362. TAX ON REGULATED INVESTMENT COMPANIES.

(a) Earnings and Profits.—The earnings and profits of a regulated investment company for any taxable year beginning after December 31, 1941 (but not its accumulated earnings and profits) shall not be reduced by any amount which is not allowable as a deduction in computing its net income for such taxable year.

(b) Method of Taxation of Companies and Shareholders.—In the case of a regulated investment company which distributes during the taxable year to its shareholders as taxable dividends other than capital gain dividends an amount not less than 90 per centum of its net income for the taxable year computed without regard to net long-term and net short-term capital gains, and complies for such year with all rules and regulations prescribed by the Commissioner, with the approval of the Secretary, for the purpose of ascertaining the actual ownership of its outstanding stock:

(1) Its Supplement Q net income shall be its adjusted net income (computed by excluding the excess, if any, of the net long-term capital gain over the net short-term capital loss, and without the net operating loss deduction provided in section 23 (s)) minus the basic surtax credit (excluding capital gain dividends) computed under section 27 (b) without the application of paragraphs (2) and (3). For the purposes of this paragraph, the net income shall be computed without regard to section 47 (c).

(2) Its Supplement Q surtax net income shall be its net income (computed by excluding the excess, if any, of the net long-term capital gain over the net short-term capital loss, and without the net operating loss deduction provided in section 23 (s)) minus the dividends (other than capital gain dividends) paid during the taxable year increased by the consent dividends credit provided by section 28. For the purposes of this paragraph and paragraph (5) the amount of dividends paid shall be computed in the same manner as provided in subsections (d), (e), (f), (g), (h), and (i) of section 27 for the purpose of the basic surtax credit provided in section 27. For the purposes of this paragraph the net income shall be computed without regard to section 47 (c).

(3) There shall be levied, collected, and paid for each taxable year upon its Supplement Q net income a tax equal to 24 per centum of the amount thereof.

(4) There shall be levied, collected, and paid for each taxable year upon its Supplement Q surtax net income a tax equal to 16 per centum of the amount thereof.

(5) There shall be levied, collected, and paid for each taxable year a tax of 25 per centum of the excess, if any, of the net long-term capital gain over the sum of the net short-term capital loss and the amount of capital gain dividends paid during the year.

(6) A capital gain dividend shall be treated by the shareholders as gains from the sale or exchange of capital assets held for more than 6 months.

(7) A capital gain dividend means any dividend or part thereof which is designated by the company as a capital gain dividend in a written notice mailed to its shareholders at any time prior to the expiration of thirty days after close of its taxable year. If the aggregate amount so designated with respect to a taxable year of the company is greater than the excess of the net long-term capital gain over the net short-term capital loss of the taxable year, the portion of each distribution which shall be
a capital gain dividend shall be only that proportion of the amount so designated which such excess of the net long-term capital gain over the net short-term capital loss bears to the aggregate amount so designated."

(b) Technical Amendments.—

(1) Section 4 (relating to applicability of supplements) is amended by striking out "(j) Mutual investment companies,—Supplement Q" and inserting in lieu thereof "(j) Regulated investment companies,—Supplement Q".

(2) Section 14 (e) (relating to tax on corporations) is amended to read as follows:

"(e) Regulated Investment Companies.—In the case of a corporation subject to the tax imposed by Supplement Q (relating to regulated investment companies), the tax shall be as provided in such supplement."

(c) Retroactive Provisions Relating to Earnings and Profits.—For any taxable year beginning after December 31, 1935, and before January 1, 1942, of a corporation which filed an income tax return as a mutual investment company, the earnings and profits of such corporation for such taxable year (but not its accumulated earnings and profits) shall not be reduced by any amount which is not allowable in computing its net income for such taxable year; except that this subsection shall not result in earnings and profits of the taxable year in excess of the aggregate of the distributions made by the corporation to its shareholders during the taxable year exclusive of the amounts, if any, which the corporation advised its shareholders to be nontaxable for Federal income tax purposes.

SEC. 171. Amendments to Supplement R.

(a) Exchanges and Sales of Property.—Section 371 (b) (relating to exchanges of property for property) is amended to read as follows:

"(b) Exchanges and Sales of Property by Corporations.—No gain shall be recognized to a transferor corporation which is a registered holding company or an associate company of a registered holding company, if such corporation, in obedience to an order of the Securities and Exchange Commission transfers property in exchange for property, and such order recites that such exchange by the transferor corporation is necessary or appropriate to the integration or simplification of the holding company system of which the transferor corporation is a member. If any such property so received is nonexempt property, gain shall be recognized unless such nonexempt property or an amount equal to the fair market value of such property at the time of the transfer is, within 24 months of the transfer, expended for property other than nonexempt property or is invested as a contribution to the capital, or as paid-in surplus, of another corporation, and such order recites that such expenditure or investment by the transferor corporation is necessary or appropriate to the integration or simplification of the holding company system of which the transferor corporation is a member. If the fair market value of such nonexempt property at the time of the transfer exceeds the amount expended and the amount invested, as required in the second sentence of this paragraph, the gain, if any, to the extent of such excess, shall be recognized. Any gain, to the extent that it cannot be applied in reduction of basis under section
Infra. Expenditure for other than nonexempt property.

Liability of transferor.


Ante, p. 881.


Infra. 882

882

Infra. Expenditure for other than nonexempt property.

372 (a) (2) shall be recognized. For the purposes of this subsection, a distribution in cancellation or redemption (except a distribution having the effect of a dividend) of the whole or a part of the transferor's own stock (not acquired on the transfer) and a payment in complete or partial retirement or cancellation of securities representing indebtedness of the transferor or a complete or partial retirement or cancellation of such securities which is a part of the consideration for the transfer, shall be considered an expenditure for property other than nonexempt property, and if, on the transfer, a liability of the transferor is assumed, or property of the transferor is transferred subject to a liability, the amount of such liability shall be considered to be an expenditure by the transferor for property other than nonexempt property. This subsection shall not apply unless the transferor corporation consents, at such time and in such manner as the Commissioner, with the approval of the Secretary, may by regulations prescribe, to the regulations prescribed under section 372 (a) (2) in effect at the time of filing its return for the taxable year in which the transfer occurs.”

(b) Amendment of Section 371 (f).—Section 371 (f) is amended to read as follows:

“(f) Application of Section.—The provisions of this section shall not apply to an exchange, expenditure, investment, distribution, or sale unless (1) the order of the Securities and Exchange Commission in obedience to which such exchange, expenditure, investment, distribution, or sale was made recites that such exchange, expenditure, investment, distribution, or sale is necessary or appropriate to effectuate the provisions of section 11 (b) of the Public Utility Holding Company Act of 1935, 49 Stat. 820 (U. S. C., title 15, sec. 79k (b)), (2) such order specifies and itemizes the stock and securities and other property which are ordered to be acquired, transferred, received, or sold upon such exchange, acquisition, expenditure, distribution, or sale, and, in the case of an investment, the investment to be made, and (3) such exchange, acquisition, expenditure, investment, distribution or sale was made in obedience to such order, and was completed within the time prescribed therefor.”

(c) Amendment of Section 372 (a).—Section 372 (a) is amended—

(1) by inserting after “(a) Exchanges Generally.” the following:

“(1) Exchanges Subject to the Provisions of Section 371 (a).—”;

(2) by striking out “371 (a), (b), or (e),” and inserting in lieu thereof “371 (a) or (e),” and by striking out “371 (a) or (b)” and inserting in lieu thereof “371 (a)”;

(3) by inserting at the end thereof the following:

“(2) Exchanges Subject to the Provisions of Section 371 (b).—The gain not recognized upon a transfer by reason of section 371 (b) shall be applied to reduce the basis for determining gain or loss on sale or exchange of the following categories of property in the hands of the transferor immediately after the transfer, and property acquired within 24 months after such transfer by an expenditure or investment to which section 371 (b) relates on account of the acquisition of which gain is not recognized under such subsection, in the following order:

“(1) Property of a character subject to the allowance for depreciation under section 23 (1);

“(2) Property (not described in paragraph (1)) with respect to which a deduction for amortization is allowable under section 23 (1);
“(3) Property with respect to which a deduction for depletion is allowable under section 23 (m) but not allowable under section 114 (b) (2), (3), or (4);

“(4) Stock and securities of corporations not members of the system group of which the transferor is a member (other than stock or securities of a corporation of which the transferor is a subsidiary);

“(5) Securities (other than stock) of corporations which are members of the system group of which the transferor is a member (other than securities of the transferor or of a corporation of which the transferor is a subsidiary);

“(6) Stock of corporations which are members of the system group of which the transferor is a member (other than stock of the transferor or of a corporation of which the transferor is a subsidiary);

“(7) All other remaining property of the transferor (other than stock or securities of the transferor or of a corporation of which the transferor is a subsidiary).

The manner and amount of the reduction to be applied to particular property within any of the categories described in paragraphs (1) to (7), inclusive, shall be determined under regulations prescribed by the Commissioner with the approval of the Secretary.”

(d) Amendment of Section 373 (a).—Section 373 (a) is amended to read as follows:

“(a) The term ‘order of the Securities and Exchange Commission’ means an order issued after May 28, 1938, by the Securities and Exchange Commission which requires, authorizes, permits, or approves transactions described in such order to effectuate the provisions of section 11 (b) of the Public Utility Holding Company Act of 1935, 49 Stat. 820 (U. S. C., title 15, sec. 79k (b)), which has become or becomes final in accordance with law.”

(e) Amendment of Section 373 (e) (1).—Section 373 (e) (1) is amended to read as follows:

“(1) Any consideration in the form of evidences of indebtedness owed by the transferor or a cancellation or assumption of debts or other liabilities of the transferor (including a continuance of encumbrances subject to which the property was transferred).”

(f) Amendment of Section 373 (e) (4).—Section 373 (e) (4) is amended to read as follows:

“(4) Stock or securities which were acquired from a registered holding company or an associate company of a registered holding company which acquired such stock or securities after February 28, 1938, unless such stock or securities (other than obligations described as nonexempt property in paragraph (1), (2), or (3)) were acquired in obedience to an order of the Securities and Exchange Commission or were acquired with the authorization or approval of the Securities and Exchange Commission under any section of the Public Utility Holding Company Act of 1935, 49 Stat. 820 (U. S. C., title 15, sec. 79k (b)).”

(g) Technical Amendment.—Section 371 (e) is amended by striking out “or (b)”.

(h) Basis.—Section 113 (a) (17) is amended to read as follows:

“(17) Property acquired in connection with exchanges and distributions in obedience to certain orders of the Securities and Exchange Commission.—If the property was acquired in a taxable year beginning before January 1, 1942, in any manner described in section 372 prior to its amendment by the Revenue Act of 1942, the basis shall be that prescribed in such section.
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(prior to its amendment by such Act) with respect to such property. If the property was acquired in a taxable year beginning after December 31, 1941, in any manner described in section 373 (other than subsection (a) (2)) after its amendment by such Act, the basis shall be that prescribed in such section (after its amendment by such Act) with respect to such property."

(i) Cross Reference.—For exemption from stamp tax on certain transactions described in this section, see section 507 of this Act.

"SEC. 172. TEMPORARY INCOME TAX ON INDIVIDUALS.

(a) The Internal Revenue Code is amended by inserting at the end of Chapter 1 the following new subchapter:

"SUBCHAPTER D—VICTORY TAX ON INDIVIDUALS"

"Part I—Rate and Computation of Tax"

"SEC. 450. IMPOSITION OF TAX.

"There shall be levied, collected, and paid for each taxable year beginning after December 31, 1942, a victory tax of 5 per centum upon the victory tax net income of every individual (other than a nonresident alien subject to the tax imposed by section 211 (a))."

"SEC. 451. VICTORY TAX NET INCOME.

"(a) Definition.—The term 'victory tax net income' in the case of any taxable year means (except as provided in subsection (c)) the gross income for such year (not including gain from the sale or exchange of capital assets as defined in section 117, or interest allowed as a credit against net income under section 25 (a) (1) and (2), or amounts received as compensation for injury or sickness which are included in gross income by reason of the exception contained in section 22 (b) (5)) minus the sum of the following deductions:

"(1) Expenses.—The expenses allowable as a deduction by section 23 (a) (1) and (2).

"(2) Interest.—Interest allowable as a deduction by section 23 (b), if the indebtedness in respect of which such interest is allowed was incurred in carrying on any trade or business, or was incurred for the production or collection of income, or for the management, conservation, or maintenance of property held for the production of income.

"(3) Taxes.—Amounts allowable as a deduction by section 23 (c), to the extent such amounts are paid or incurred in connection with the carrying on of a trade or business, or in connection with property used in the trade or business, or in connection with property held for the production of income.

"(4) Losses.—Losses (other than losses from the sale or exchange of capital assets) allowable as a deduction under section 23 (e) (1), subject to the limitation provided in section 23 (h).

"(5) Bad Debts.—The amount allowable by section 23 (k) (1).

"(6) Depreciation.—The amount allowable by section 23 (l).

"(7) Depletion.—The amount allowable by section 23 (m) and (n).

"(8) Pension Trusts.—The amount allowable by section 23 (p).

"(9) Net Operating Loss.—The net operating loss deduction allowable by section 23 (s).

"(10) Amortization.—The amount allowable by section 23 (t).

"(11) Alimony.—The amount allowable by section 23 (u)."
"(12) SPECIAL DEDUCTION.—The amount allowable by section 120.

"(13) ESTATES AND TRUSTS.—In the case of an estate or trust, the amount allowable by subsection (a) of section 162 in addition to the amounts allowable by subsections (b) and (c) of such section.

"(b) ITEMS NOT DEDUCTIBLE.—The deductions allowable by subsection (a) shall be subject to the limitations contained in sections 24 and Supplement J and, in the case of nonresident aliens subject to the victory tax, shall be subject to the limitations contained in Supplement H.

"(c) SUPPLEMENT T TAXPAYER.—If for any taxable year a taxpayer makes his return and pays his tax under Supplement T, the term ‘victory tax net income’ means the gross income for such year.

"(d) BASIS FOR DETERMINING LOSS.—The basis for determining the amount of deduction for losses sustained, to be allowed under paragraph (4) of subsection (a), and for bad debts, to be allowed under paragraph (5) of subsection (a), shall be the adjusted basis provided in section 113 (b) for determining the loss from the sale or other disposition of property.

"(e) RULE APPLICABLE TO PARTICIPANTS IN A COMMON TRUST FUND.—In the case of a participant in a common trust fund, he shall in respect of the common trust fund income include in computing his victory tax net income, whether or not distributed and whether or not distributable, only his proportionate share of the ordinary net income or the ordinary net loss of the common trust fund, computed as provided in section 169 (d).

"(f) RULE APPLICABLE TO PARTNERS.—In the case of an individual carrying on business in partnership, he shall in respect of the partnership income include in computing his victory tax net income, whether or not distribution is made to him, only his distributive share of the ordinary net income or the ordinary net loss of the partnership, computed as provided in section 183 (b).

"SEC. 452. SPECIFIC EXEMPTION.

"In the case of every individual there shall be allowed as a credit against the victory tax net income a specific exemption of $624. In the case of a husband and wife filing a joint return under section 51 (b), if the victory tax net income of one spouse is less than $624, the aggregate specific exemption of both spouses shall be limited to $624 plus the victory tax net income of such spouse.

"SEC. 453. CREDIT AGAINST VICTORY TAX.

"(a) ALLOWANCE OF CREDIT.—There shall be allowed as a credit against the victory tax for each taxable year:

"(1) The amount paid by the taxpayer during the taxable year as premiums on life insurance, in force on September 1, 1942, upon his own life, or upon the life of his spouse, or upon the life of any dependent of the taxpayer specified in section 26 (b) (2) (A); and the amount paid during the taxable year as premiums on life insurance which is a renewal or conversion of such life insurance in force on September 1, 1942, to the extent that such premiums do not exceed the premiums payable on such life insurance in force on September 1, 1942.

"(2) The amount by which the smallest amount of indebtedness of the taxpayer outstanding at any time during the period beginning September 1, 1942, and ending with the close of the preceding taxable year, exceeds the amount of indebtedness of the taxpayer outstanding at the close of the taxable year.
"(3) The amount by which the amount of obligations of the United States owned by the taxpayer on the last day of the taxable year exceeds the greater of (A) the amount of such obligations owned by the taxpayer on December 31, 1942, or (B) the highest amount of such obligations owned by the taxpayer on the last day of any preceding taxable year ending after December 31, 1942. As used in this paragraph (i) the term 'owned by the taxpayer' shall include the amount of the obligations owned solely by the taxpayer and one-half of the amount of the obligations owned jointly by the taxpayer with one other person, but shall not include such obligations acquired by the taxpayer by gift, or inheritance, or otherwise than by purchase; (ii) the term 'obligations of the United States' means such obligations of the United States as the Secretary may by regulations prescribe, and as are purchased in such manner and under such terms and conditions as he may specify; and (iii) the term 'amount of obligations of the United States' means the amount paid for such obligations.

"(b) LIMITATION ON CREDIT.—The amount of such credit for the taxable year shall not exceed the amount of the post war credit or refund allowed by section 454 for such taxable year.

"SEC. 454. POST WAR CREDIT OR REFUND OF VICTORY TAX.

"(a) ALLOWANCE OF CREDIT.—As soon as practicable after date of cessation of hostilities in the present war (as defined in section 475 (b)), the following amount of the victory tax paid for each taxable year beginning after December 31, 1942, shall be credited against any income tax or installment thereof then due from the taxpayer, and any balance shall be refunded immediately to the taxpayer:

"(1) In the case of a single person or a married person not living with husband or wife, 25 per centum of the victory tax or $500, whichever is the lesser.

"(2) In the case of the head of a family, 40 per centum of the victory tax or $1,000, whichever is the lesser. In the case of a married person living with husband or wife where separate returns are filed by each spouse, 40 per centum of the victory tax or $500, whichever is the lesser. In the case of a married person living with husband or wife where a separate return is filed by one spouse and no return is filed by the other spouse, or in the case of a husband and wife filing a joint return under section 51 (b), only one such credit shall be allowed and such credit shall not exceed 40 per centum of the victory tax or $1,000, whichever is the lesser.

"(3) For each dependent specified in section 25 (b), excluding as a dependent, in the case of a head of a family, one who would be excluded under section 25 (b) (2) (B), 2 per centum of the victory tax or $100, whichever is the lesser.

"(b) CHANGE OF STATUS.—If for any taxable year the status of the taxpayer (other than a taxpayer who makes his return and pays his tax under Supplement T) with respect to his marital relationship or with respect to his dependents, changed during the taxable year, the amount of the credit or refund provided by this section for such taxable year shall be apportioned, under rules and regulations prescribed by the Commissioner with the approval of the Secretary, in accordance with the number of months before and after such change. For the purpose of such apportionment a fractional part of a month shall be disregarded unless it amounts to more than half a month in which case it shall be considered as a month.
"(c) Status of Supplement T Taxpayer.—If for any taxable year a taxpayer makes his return and pays his tax under Supplement T, for the purpose of the credit or refund provided by this section, his status for such year with respect to his marital relationship or with respect to his dependents shall be determined in accordance with the provisions of section 401.

"(d) Period of Limitation.—No post war credit or refund of any part of the victory tax provided in this section shall be allowed or made after 7 years from the date of cessation of hostilities in the present war, unless claim for credit or refund is filed before the expiration of such date. No interest shall be allowed on such credits or refunds.

"(e) Limitation of Credit.—The post war credit or refund allowed by this section shall be reduced by the amount of any credit allowed under section 453.

"SEC. 455. RETURNS.

"(a) Individual Returns.—Every individual having a gross income in excess of $624 for the taxable year, shall make, under regulations prescribed by the Commissioner with the approval of the Secretary, a return, which shall contain or be verified by a written declaration that it is made under the penalties of perjury, stating specifically the items of his gross income and the deductions and credits allowed under this subchapter.

"(b) Fiduciary Returns.—Every fiduciary (except a receiver appointed by authority of law in possession of part only of the property of an individual) shall make, under regulations prescribed by the Commissioner with the approval of the Secretary, a return under oath, for any individual, estate, or trust for which he acts, if the gross income of such individual, estate, or trust is in excess of $624 for the taxable year, stating specifically the items of gross income and the deductions and credits allowed under this subchapter.

"SEC. 456. LIMITATION ON TAX.

"The tax imposed by section 450 (victory tax), computed without regard to the credits provided in sections 453, 454, and 466 (e), shall not exceed the excess of 90 per centum of the net income of the taxpayer for the taxable year over the tax imposed by sections 11 (normal tax) and 12 (surtax), computed without regard to the credits provided in sections 31, 32, and 466 (e).

"Part II—Collection of Tax at Source on Wages

"SEC. 465. DEFINITIONS.

"As used in this part—

""(a) Pay-Roll Period.—The term ‘pay-roll period’ means a period for which a payment of wages is ordinarily made to the employee by his employer.

""(b) Wages.—The term ‘wages’ means all remuneration (other than fees paid to a public official) for services performed by an employee for his employer, including the cash value of all remuneration paid in any medium other than cash; except that such term shall not include remuneration paid (1) for services performed as a member of the military or naval forces of the United States, other
than pensions and retired pay, (2) for agricultural labor (as defined in section 1426 (h)), (3) for domestic service in a private home, local college club, or local chapter of a college fraternity or sorority, (4) for casual labor not in the course of the employer's trade or business, (5) for services as an employee of a nonresident alien individual, foreign partnership, or foreign corporation, if such individual, partnership, or corporation is not engaged in trade or business in the United States, (6) for services as an employee of a foreign government or any wholly owned instrumentality thereof, or (7) for services performed as an employee while outside the United States (as defined in section 3797 (a) (9)), unless the major part of the services performed during the calendar year by such employee for his employer are performed within the United States.

"(c) Withholding Agent.—The term 'withholding agent' means any person required to withhold, collect, and pay the tax under section 466.

"(d) Employee.—The term 'employee' includes an officer, employee, or elected official of the United States, a State, Territory, or any political subdivision thereof, or the District of Columbia, or any agency or instrumentality of any one or more of the foregoing. The term 'employee' also includes an officer of a corporation.

"(e) Employer.—The term 'employer' includes any person for whom an individual performs any service, of whatever nature, as the employee of such person.

"SEC. 466. TAX COLLECTED AT SOURCE.

"(a) Requirement of Withholding.—There shall be withheld, collected, and paid upon all wages of every person, to the extent that such wages are includible in gross income, a tax equal to 5 per centum of the excess of each payment of such wages over the withholding deduction allowable under this part. This subsection and subsection (c) shall not be applicable in any case provided for in section 143, except in the case of wages paid to residents of a contiguous country who enter and leave the United States at frequent intervals.

"(b) Withholding Deduction.—

"(1) In computing the tax required to be withheld under subsection (a), there shall be allowed as a deduction against the wages paid for each pay-roll period an amount determined in accordance with the following schedule:

<table>
<thead>
<tr>
<th>Pay-roll period</th>
<th>Withholding deduction</th>
</tr>
</thead>
<tbody>
<tr>
<td>Weekly</td>
<td>$12</td>
</tr>
<tr>
<td>Biweekly</td>
<td>24</td>
</tr>
<tr>
<td>Semimonthly</td>
<td>26</td>
</tr>
<tr>
<td>Monthly</td>
<td>52</td>
</tr>
<tr>
<td>Quarterly</td>
<td>312</td>
</tr>
<tr>
<td>Semiannually</td>
<td>812</td>
</tr>
<tr>
<td>Annually</td>
<td>624</td>
</tr>
</tbody>
</table>

"(2) If a pay-roll period in respect of any wages is less than one week, the excess of the aggregate of the wages paid during each calendar week over the deduction allowed by this subsection for a weekly pay-roll period shall be used in computing the tax required to be withheld.

"(3) If a pay-roll period in respect of any wages, or any other period with respect to which wages are paid, is not otherwise specifically provided for in this subsection, the deduction allowable against each payment of such wages shall be the deduction
allowable in the case of an annual pay-roll period divided by 365
and multiplied by the number of days in such period, including
Sundays and holidays.

"(4) In any case in which wages are paid by an employer
without regard to any pay-roll period or other period, the
deduction allowable against each payment of such wages shall
be the deduction allowable in the case of an annual pay-roll
period divided by 365 and multiplied by the number of days
(including Sundays and holidays) which have elapsed since the
date of the last payment of such wages by such employer during
the calendar year, or the date of commencement of employment
with such employer during such year, or January 1 of such year,
whichever is the later.

"(5) The deduction allowable under this subsection in respect
of any individual for any calendar year shall not exceed the
total deduction which would have been allowable under para-
graph (1) if the only pay-roll period of such individual had
been an annual pay-roll period.

"(c) WAGE BRACKET WITHHOLDING.—

"(1) At the election of the employer, if his pay-roll period
with respect to an employee is weekly, biweekly, semimonthly,
or monthly, there shall be withheld, collected, and paid upon the
wages of such employee a tax determined in accordance with the
following tables, which shall be in lieu of the tax required to be
withheld under subsection (a):

<table>
<thead>
<tr>
<th>Weekly Pay-Roll Period</th>
<th>For Biweekly Pay-Roll Period</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>If the wages are over But not over</td>
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<td>$12</td>
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<td>$9.40 plus 5% of the excess over $200</td>
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<tr>
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<td>$23.80 plus 5% of the excess over $500</td>
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For semimonthly pay-roll period

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<th>If the wages</th>
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<td>5% of the excess over $500 plus $23.70</td>
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For monthly pay-roll period

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<th>If the wages</th>
<th>But not over</th>
<th>The amount of tax to be withheld shall be</th>
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<td>500</td>
<td></td>
<td>5% of the excess over $1,000 plus $47.40</td>
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"(d) Tax Paid by Recipient.—If any tax required under this part to be withheld and collected is paid by the recipient of the income, it shall not be re-collected from the withholding agent; but such payment shall in no case relieve the withholding agent from liability for interest or additions to the tax otherwise applicable in respect of the tax imposed by this chapter.

"(e) Credit for Tax Withheld at Source.—The tax withheld and collected under this part shall not be allowed as a deduction either to the withholding agent or to the recipient of the income in computing net income; but the amount of the tax so withheld and collected shall be allowed as a credit against the tax imposed by this chapter upon the recipient of the income. Such credit shall be allowed first against the victory tax imposed by section 450 (adjusted for the credit allowed by section 453) and the excess of such credit, if any, over the victory tax, so adjusted, shall be allowed against the tax imposed by sections 11 and 12 or section 400, as the case may be.

"(f) Refunds.—Where there has been an overpayment of tax under this part, any refund or credit made under the provisions of section 322 shall be made to the recipient of the income; but, in any case in which such tax was not so withheld by the withholding agent, such refund or credit shall be made to the withholding agent.

"(g) Included and Excluded Wages.—If the remuneration paid by an employer to an employee for services performed during one-half or more of any pay-roll period constitutes wages, all the remuneration paid by such employer to such employee for such period shall be deemed to be wages; but if the remuneration paid by an employer to an employee for services performed during more than
one-half of any such pay-roll period does not constitute wages, then 
one of the remuneration paid by such employer to such employee for 
such period shall be deemed to be wages.

"SEC. 467. WITHHOLDING AGENT.

"(a) Collection of Tax.—The tax required to be withheld by sec-
tion 466 shall be collected by the person having control of the pay-
ment of such wages by deducting such amount from such wages as and 
when paid. As used in this subsection, the term 'person' includes 
officers and employees of the United States, or of a State, Territory, 
or any political subdivision thereof, or of the District of Columbia, or 
yany agency or instrumentality of any one or more of the foregoing.

"(b) Indemnification of Withholding Agent.—Every person 
required to withhold and collect any tax under this part shall be liable 
for the payment of such tax, and shall not be liable to any person for 
the amount of any such payment.

"(c) Adjustments.—If more or less than the correct amount of 
tax is withheld or paid for any quarter in any calendar year, proper 
adjustments, with respect both to the tax withheld or the tax paid, may 
be made in any subsequent quarter of such calendar year, without 
interest, in such manner and at such times as may be prescribed by 
regulations made by the Commissioner, with the approval of the 
Secretary.

"SEC. 468. RETURN AND PAYMENT BY WITHHOLDING AGENT.

"In lieu of the time prescribed in sections 53 and 56 for the return 
and payment of the tax imposed by this chapter, every person required 
to withhold and collect any tax under section 466 shall make a return 
and pay such tax on or before the last day of the month following the 
close of each quarter of each calendar year. Every such person shall 
include with the final return for the calendar year a duplicate copy of 
each receipt required to be furnished under section 469. Every such 
person shall also keep such records and render under oath such state-
ments with respect to the tax so withheld and collected as may be 
required under regulations prescribed by the Commissioner, with the 
approval of the Secretary.

"SEC. 469. RECEIPTS.

"(a) Wages.—Every employer required to withhold and collect a 
tax in respect of the wages of an employee shall furnish to each such 
employee in respect of his employment during the calendar year, on 
or before January 31 of the succeeding year, or, if his employment is 
terminated before the close of such calendar year, on the day on 
which the last payment of wages is made, a written statement showing 
the period covered by the statement, the wages paid by the employer 
to such employee during such period, and the amount of the tax 
withheld and collected under this part in respect of such wages.

"(b) Regulations.—The statements required to be furnished by 
this section shall be in lieu of the return required to be furnished by 
the employer with respect to his employee under section 147 and 
shall be furnished at such other times, shall contain such other 
information, and shall be in such form as the Commissioner, with 
the approval of the Secretary, may by regulations prescribe.

"(c) Extension of Time.—The Commissioner, under such regu-
lations as he may prescribe with the approval of the Secretary, may 
grant to any employer a reasonable extension of time (not in excess 
of 30 days) with respect to the statements required to be furnished to 
employees on the day on which the last payment of wages is made.
"SEC. 470. PENALTIES.

(a) Penalties for Fraudulent Receipt or Failure to Furnish Receipt.—In lieu of any other penalty provided by law (except the penalty provided by subsection (b) of this section), any person required under the provisions of section 469 to furnish a receipt in respect of tax withheld pursuant to this part who wilfully furnishes a false or fraudulent receipt, or who wilfully fails to furnish a receipt in the manner, at the time, and showing the information required under section 469, or regulations prescribed thereunder, shall for each such failure, upon conviction thereof, be fined not more than $1,000, or imprisoned for not more than one year, or both.

(b) Additional Penalty.—In addition to the penalty provided by subsection (a) of this section, any person required under the provisions of section 469 to furnish a receipt in respect of tax withheld pursuant to this part who wilfully furnishes a false or fraudulent receipt, or who wilfully fails to furnish a receipt in the manner, at the time, and showing the information required under section 469, or regulations prescribed thereunder, shall for each such failure be subject to a civil penalty of not more than $50.

(c) Failure of Withholding Agent to File Return.—In case of any failure to make and file return required by this part, within the time prescribed by law or prescribed by the Commissioner in pursuance of law, unless it is shown that such failure is due to reasonable cause and not due to willful neglect, the addition to the tax provided for in section 291 shall not be less than $5.

"Part III—Expiration Date and Definitions

"SEC. 475. DEFINITIONS.

(a) Net Income.—When used in this title, where not otherwise distinctly expressed or manifestly incompatible with the intent thereof, the term 'net income' shall be construed to mean 'victory tax net income' for the purposes of this subchapter.

(b) Date of Cessation of Hostilities in the Present War.—As used in this subchapter, the term 'date of cessation of hostilities in the present war' means the date on which hostilities in the present war between the United States and the governments of Germany, Japan, and Italy cease, as fixed by proclamation of the President or by concurrent resolution of the two Houses of Congress, whichever date is earlier, or in case the hostilities between the United States and such governments do not cease at the same time, such date as may be so fixed as an appropriate date for the purposes of this subchapter.

"SEC. 476. EXPIRATION DATE.

The taxes imposed by this subchapter shall not apply with respect to any taxable year commencing after the date of cessation of hostilities in the present war.

(b) Classification of Provisions.—Section 3 is amended by adding at the end thereof the following new paragraph:

"Subchapter D—Victory tax on individuals, divided into parts and sections".

(c) Rates of Tax on Citizens of Certain Foreign Countries.—Section 103 is amended by striking out "and 362" and inserting "362, and 450"; and by striking out "or 362" and inserting "362, and 450".
(d) Foreign Tax Credit.—
Section 131 is further amended by adding at the end thereof the following new subsection:

“(i) Tax Withheld at Source.—For the purposes of this supplement the tax imposed by this chapter shall be the tax computed without regard to the credit provided in section 32 and section 466 (e)."

(e) Refunds and Credits.—
(1) Section 322 (a) is amended to read as follows:

“(a) Authorization.—

“(1) Overpayment.—Where there has been an overpayment of any tax imposed by this chapter, the amount of such overpayment shall be credited against any income, war-profits, or excess-profits tax or installment thereof then due from the taxpayer, and any balance shall be refunded immediately to the taxpayer.

“(2) Excessive Withholding.—Where the amount of the tax withheld at the source under Part II of Subchapter D exceeds the tax imposed by this chapter (after allowance of the credits provided by sections 31, 32, and 453), the amount of such excess shall be credited against any income tax or installment thereof then due from the taxpayer, and any balance thereof shall be refunded immediately to the taxpayer.”

(2) Section 322 (e) is amended to read as follows:

“(e) Presumption as to Date of Payment.—For the purposes of this section, any tax actually withheld and collected at the source under Part II of Subchapter D shall, in respect of the recipient of the income, be deemed to have been paid by him on the fifteenth day of the third month following the close of his taxable year in which such tax was so withheld and collected; except that in the case of a nonresident alien individual, it shall be deemed to have been paid by him on the fifteenth day of the sixth month following the close of his taxable year.

(f) Tax Withheld at Source.—For refund or credit in case of withholding agent, see sections 143 (f) and 466 (f)."

(f) Cross References.—
(1) Payment of Tax.—Section 56 (f) is amended to read as follows:

“(f) Tax Withheld at Source.—For requirement of withholding tax at source, see sections 143, 144, and Part II of Subchapter D.”

(2) Credits against Tax.—The Internal Revenue Code is amended by adding after section 33 the following new sections:

"SEC. 34. CREDITS AGAINST VICTORY TAX.

“For credits against victory tax, see sections 453, 454, and 466 (e)."

"SEC. 35. CREDIT FOR TAX WITHHELD ON WAGES.

“For credit against the tax for tax withheld on wages, see section 466 (e).”

(3) Penalties.—Section 145 (d) is amended by inserting "(1)" before the first paragraph and by adding the following new paragraph:

“(2) For additional penalties for fraudulent receipts or failure to furnish receipts required by section 468, see section 470.”

(4) Minimum Penalty for Failure to File Return.—Section 201 is amended by inserting “(a)” before the first paragraph and by adding the following new subsection:
"(b) For minimum addition to the tax for failure of withholding agent to make and file return required by Part II of Subchapter D, see section 470 (c)."

(3) Interest on overpayments.—Section 3771 is amended by adding at the end thereof the following new subsection:

"(e) Tax withheld at source.—For date of payment in respect of tax withheld at source under Part II of Subchapter D, see section 322 (e)."

(g) Effective date.—The provisions of this section shall take effect on January 1, 1943, and shall be applicable to all wages (as defined in Part II of Subchapter D) paid on or after such date.

Part II—Personal Holding Companies

SEC. 181. RATES OF PERSONAL HOLDING COMPANY TAX.

The rate schedule of section 500 (relating to tax on personal holding companies) is amended to read as follows:

"(1) 75 per centum of the amount thereof not in excess of $2,000; plus

(2) 85 per centum of the amount thereof in excess of $2,000."

SEC. 182. EXEMPTION OF CERTAIN CORPORATIONS FROM PERSONAL HOLDING COMPANY TAX.

(a) Exemption of certain loan and investment corporations.—Section 501 (b) (relating to exemptions from personal holding company tax) is amended to read as follows:

"(b) Exceptions.—The term 'personal holding company' does not include—

(1) A corporation exempt from taxation under section 101.

(2) A bank as defined in section 104.

(3) A life insurance company.

(4) A surety company.

(5) A foreign personal holding company as defined in section 331.

(6) A licensed personal finance company under State supervision, at least 80 per centum of the gross income of which is lawful interest received from individuals each of whose indebtedness to such company did not at any time during the taxable year exceed $300 in principal amount, if such interest is not payable in advance or compounded and is computed only on unpaid balances.

(7) A corporation, a substantial part of the business of which consists of receiving funds not subject to check and evidenced by installment or fully paid certificates of indebtedness or investment, and making loans and discounts, and the loans to or for whom 10 per centum or more in value of its outstanding stock is owned directly or indirectly (including in the case of an individual, stock owned by the members of his family as defined in section 503 (a) (2)) outstanding at any time during such year do not exceed $5,000 in principal amount."

(b) Taxable years to which amendment applicable.—The amendment made by this section shall be applicable to taxable years beginning after December 31, 1941, except that if a taxpayer, within the time and in the manner and subject to such regulations as the Commissioner with the approval of the Secretary prescribes, elects to have such amendments apply retroactively to all taxable years of the
taxpayer beginning after December 31, 1938, and not beginning after December 31, 1941, such amendments shall be applicable to such taxable years.

SEC. 183. CONSOLIDATED INCOME.

Section 501 (c) is amended by inserting at the end thereof the following: "The preceding sentence shall apply only if the common parent corporation is a common parent of an affiliated group of railroad corporations which would be eligible to file consolidated returns under section 141 prior to its amendment by the Revenue Act of 1942.

SEC. 184. COMPUTATION OF UNDISTRIBUTED SUBCHAPTER A NET INCOME.

(a) Section 501 (relating to deductions from subchapter A net income) is amended by adding at the end thereof the following:

"(d) Amounts distributed before January 1, 1944, in redemption of preferred stock outstanding before January 1, 1934, (including any preferred stock issued after January 1, 1934, in lieu of such previously outstanding preferred stock) if such distributions are made by a corporation the aggregate of whose gross sales and gross receipts arising from manufacturing, commercial, processing, and service operations during the four-year period immediately before January 1, 1934, exceeded the aggregate of its gross receipts from dividends, interest, royalties, annuities, and gains from the sale or exchange of stock or securities during such period."

(b) The amendment made by this section shall be applicable to taxable years beginning after December 31, 1940.

SEC. 185. DEFICIENCY DIVIDENDS OF PERSONAL HOLDING COMPANIES.

Section 506 (relating to credits and refunds in case of deficiency dividends) is amended by inserting at the end thereof the following new subsections:

"(g) RATE FOR TAXABLE YEARS 1939, 1940, AND 1941.—If the deficiency is established or determined for a taxable year which begins after December 31, 1939, and does not begin after December 31, 1941, the rates under subsections (a) and (b) used in determining the amount of the credit or refund shall be 71 1/2 per centum in lieu of 65 per centum and 82 1/2 per centum in lieu of 75 per centum.

"(h) RATE FOR TAXABLE YEARS AFTER 1941.—If the deficiency is established or determined for a taxable year which begins after December 31, 1941, the rates under subsections (a) and (b) used in determining the amount of the credit or refund shall be 75 per centum in lieu of 65 per centum and 85 per centum in lieu of 75 per centum."

SEC. 186. DISTRIBUTIONS BY PERSONAL HOLDING COMPANIES.

(a) Definition of Dividend.—

(1) Amendment to Internal Revenue Code.—Section 115 (a) of the Internal Revenue Code (relating to definition of dividend) is amended by inserting at the end thereof the following new sentence: "Such term also means any distribution to its shareholders, whether in money or in other property, made by a corporation which, under the law applicable to the taxable year in which the distribution is made, is a personal holding company, or which, for the taxable year in respect of which the distribution
is made under section 504 (c) or section 506 or a corresponding provision of a prior income tax law, is a personal holding company under the law applicable to such taxable year.”

(2) AMENDMENT TO REVENUE ACT OF 1938.—Section 115 (a) of the Revenue Act of 1938 (relating to definition of dividend) is amended by inserting at the end thereof the following new sentence: “Such term also means any distribution to its shareholders, whether in money or in other property, made by a corporation which, under the law applicable to the taxable year in which the distribution is made, is a personal holding company, or which, for the taxable year in respect of which the distribution is made under section 405 (c) or section 407 is a personal holding company under the law applicable to such taxable year.”

(3) AMENDMENT TO REVENUE ACT OF 1936.—Section 115 (a) of the Revenue Act of 1936 (relating to definition of dividend) is amended by inserting at the end thereof the following new sentence: “Such term also means any distribution to its shareholders, whether in money or in other property, made by a corporation in a taxable year of the corporation beginning after December 31, 1936, which, for such year, is a personal holding company.”

(b) PERSONAL HOLDING COMPANY DIVIDENDS NOT APPLIED IN REDUCTION OF BASIS.—Section 115 (b) (relating to source of distributions) of the Internal Revenue Code, the Revenue Act of 1938, and the Revenue Act of 1936, are amended by inserting at the end of such subsection the following new sentence: “The preceding sentence shall not apply to a distribution which is a dividend within the meaning of the last sentence of subsection (a).”

(c) DIVIDENDS PAID AFTER CLOSE OF TAXABLE YEAR.—Section 504 (c) of the Internal Revenue Code and section 405 (c) of the Revenue Act of 1938 (relating to credit for dividends paid after close of taxable year) are amended as follows:

(1) By amending subsection (c) (1) and (2) to read as follows:

“(c) Dividends paid after the close of the taxable year and before the 15th day of the third month following the close of the taxable year, if claimed under this subsection in the return, but only to the extent to which such dividends would have been includible in the computation of the basic surtax credit for the taxable year if distributed during such taxable year, but the amount allowed under this subsection shall not exceed either:

(1) The undistributed Subchapter A net income for the taxable year computed without regard to this subsection; or);

(2) And by striking out “(3)” and inserting in lieu thereof “(2)”.

(d) DEFICIENCY DIVIDENDS.—

(1) AMENDMENT OF INTERNAL REVENUE CODE.—The first sentence of section 506 (c) (1) is amended to read as follows: “For the purposes of this subchapter, the term ‘deficiency dividends’ means the amount of the dividends paid, on or after the date of the closing agreement or on or after the date the decision of the Board or the judgment becomes final, as the case may be, and prior to filing claim under subsection (d), which would have been includible in the computation of the basic surtax credit for the taxable year with respect to which the deficiency was asserted if distributed during such taxable year.”

(2) AMENDMENT OF REVENUE ACT OF 1938.—The first sentence of section 407 (c) (1) of the Revenue Act of 1938 is amended to read as follows: “For the purposes of this title, the term ‘deficiency dividends’ means the amount of the dividends paid,
on or after the date of the closing agreement or on or after the date the decision of the Board or the judgment becomes final, as the case may be, and prior to filing claim under subsection (d), which would have been includible in the computation of the basic surtax credit for the taxable year with respect to which the deficiency was asserted if distributed during such taxable year.

(3) Amendment of Revenue Act of 1936.—Title 1A of the Revenue Act of 1936, as amended (relating to surtax on personal holding companies), is further amended by adding at the end thereof the following new section:

"SEC. 361. DEFICIENCY DIVIDENDS.

"The provisions of section 407 of the Revenue Act of 1938, as amended by section 185 (d) (2) of the Revenue Act of 1942 shall be applicable with respect to a deficiency established or determined under this title for any taxable year beginning after December 31, 1936, and before January 1, 1938."

(e) Consent Dividends.—

(1) Section 28 (d) (1) of the Internal Revenue Code and section 28 (d) (1) of the Revenue Act of 1938 are amended to read as follows:

"(1) Unless it files (in accordance with regulations prescribed by the Commissioner with the approval of the Secretary) with its return for such year, or within one year after the date of enactment of the Revenue Act of 1942, in the case of a corporation which is a personal holding company for the taxable year with respect to which it claims the benefits of this section, signed consents made under oath by persons who were shareholders, on the last day of the taxable year, of the corporation, of any class of consent stock; and".

(2) For the purposes of this section, section 28 of the Revenue Act of 1938, as amended by this subsection, shall be applicable with respect to a corporation for any taxable year beginning after December 31, 1936, and before January 1, 1938, for which it was, under the applicable law, a personal holding company, and to its shareholders. Such section 28 shall be applied as though the phrase "basic surtax credit" in subsection (c) thereof were "dividends paid credit".

(f) Effective Date of Amendments.—The amendments made by subsections (a) to (e), inclusive, shall be effective as of the date of enactment of the laws amended thereby.

(g) Retroactive Application.—The amendments made by subsections (a) to (d), inclusive, shall not apply with respect to any distribution, which is a dividend solely by reason of the last sentence of section 115 (a) of the applicable revenue law, made prior to the date of enactment of this Act by a corporation which, under the law applicable to the taxable year in which the distribution is made, is a personal holding company, or which, for the taxable year in respect of which it is made under section 504 (c) or section 506 or a corresponding provision of a prior income tax law, is a personal holding company under the law applicable to such taxable year, unless—

(1) The corporation (under regulations prescribed by the Commissioner with the approval of the Secretary) files, within one year after the date of the enactment of this Act, a claim for the benefit of this section on account of such distribution;
(2) Such claim is accompanied by signed consents made under oath by each person to whom the corporation made such distribution agreeing to the inclusion of the amount of such distribution to him in his gross income as a taxable dividend. If any such person is no longer in existence or is under disability then the consent may be made by his legal representative; and

(3) Each such consent filed is accompanied by cash, or such other medium of payment as the Commissioner may by regulations authorize, in an amount equal to the amount that would be required by section 143 (b) or 144 of the applicable revenue law to be deducted and withheld by the corporation if the amount of the distribution to the shareholder had been paid to the shareholder in cash as a dividend. The amount accompanying such consent shall be credited against the tax under the applicable revenue law imposed by section 211 (a) or 231 (a) upon the shareholder.

(h) OVERPAYMENTS AND DEFICIENCIES.—If the refund or credit of any overpayment for any taxable year, to the extent resulting from the application of subsections (e) and (g) of this section is prevented on the date of the enactment of this Act or within one year from such date, then, notwithstanding any other provision of law or rule of law (other than this subsection and other than section 3761 of the Internal Revenue Code or section 3229 of the Revised Statutes, or such section as amended by section 815 of the Revenue Act of 1938, relating to compromises), such overpayment shall be refunded or credited in the same manner as in the case of an income tax erroneously collected if claim therefor is filed within one year from the date of the enactment of this Act. If the assessment or collection of any deficiency for any taxable year, to the extent resulting from the application of subsections (e) and (g) of this section, is prevented on the date of the filing of the shareholders' consents referred to in subsection (e) or on the date of filing of the claim referred to in subsection (g) (1) or within one year from the date of filing of such consents or claim, as the case may be, then, notwithstanding any other provision of law or rule of law, such deficiency shall be assessed and collected if assessment is made within one year from the date of the filing of such consents or claim, as the case may be. The failure of a shareholder to include in his gross income for the proper taxable year the amount specified in the consent made by him referred to in subsection (g) (2) shall have the same effect, with respect to the deficiency resulting therefrom, as is provided in section 272 (f) of the applicable revenue law with respect to a deficiency resulting from a mathematical error appearing on the face of the return.

(i) ADDITIONAL CREDIT OR REFUND FOR PRIOR YEARS.—Section 506 of the Internal Revenue Code (relating to deficiency dividends) is amended by adding at the end thereof the following new subsection:

"(j) ADDITIONAL CREDIT OR REFUND FOR PRIOR TAXABLE YEAR.—

"(1) ELECTION TO HAVE A CERTAIN DIVIDEND CONSIDERED AS A DEFICIENCY DIVIDEND.—If a corporation was a personal holding company for any taxable year beginning after December 31, 1936, and prior to January 1, 1942, and its adjusted net income, Title 1A net income or Subchapter A net income, in the case of a tax imposed by Titles 1A of the Revenue Acts of 1936 and 1938, or Subchapter A of the Internal Revenue Code, as the case may be, exceeds the sum of (A) the earnings and profits accumulated after February 28, 1913, as of the beginning of the taxable year and (B) the earnings and profits of the taxable year (computed
as of the close of the taxable year without diminution by reason of any distributions made during the taxable year) and if prior to the date of enactment of the Revenue Act of 1942, the corporation paid all or any portion of the tax imposed by Title 1A or Subchapter A for any such taxable year or years then the corporation may elect, within six months after the date of enactment of the Revenue Act of 1942 to have the amount of a dividend paid within such six-month period considered as a deficiency dividend. Such election must be made by the filing of a claim (under regulations prescribed by the Commissioner with the approval of the Secretary) within such six-month period and after the payment of the dividend, specifying the taxable year or years with respect to which such dividend applies, setting forth the amount of the dividend to be apportioned to each taxable year, and claiming the benefit of this subsection by reason of such dividend.

“(2) Effect of election.—If the corporation exercises the election authorized under paragraph (1) of this subsection—

“(A) The credit or refund shall be computed, and credited or refunded without interest, as provided in subsection (b) and at the rates provided therein or in subsection (g), as the case may be, but shall be subject to the limitations in subsection (f). In any case where a dividend is apportioned to more than one taxable year the credit or refund shall be determined for each taxable year on the basis of the amount of the dividend apportioned thereto; and

“(B) The dividends paid credit for the taxable year in which paid and for a prior taxable year or years shall be determined as provided in subsection (c) (2).”

TITLE II—EXCESS PROFITS TAX

Part I—Excess Profits Tax Amendments

SEC. 201. TAXABLE YEARS TO WHICH AMENDMENTS APPLICABLE.

Except as otherwise expressly provided, the amendments made by this title shall be applicable only with respect to taxable years beginning after December 31, 1941.

SEC. 202. RATE OF EXCESS-PROFITS TAX.

Section 710 (a) (1) (relating to rate of excess-profits tax) is amended to read as follows:

“(1) General Rule.—There shall be levied, collected, and paid, for each taxable year, upon the adjusted excess-profits net income, as defined in subsection (b), of every corporation (except a corporation exempt under section 727) a tax equal to whichever of the following amounts is the lesser:

“(A) 90 per centum of the adjusted excess-profits net income, or

“(B) an amount which when added to the tax imposed for the taxable year under Chapter 1 (other than section 102) equals 80 per centum of the corporation surtax net income, computed under section 15 or Supplement G, as the case may be, but without regard to the credit provided in section 26 (e) (relating to income subject to the tax imposed by this subchapter).”
SEC. 203. CERTAIN FISCAL YEAR TAXPAYERS.

(a) Computation of Tax for Year Ending in 1942.—Section 710 (a) (relating to imposition of excess-profits tax) is amended by inserting at the end thereof the following new paragraph:

“(3) Taxable Years Beginning in 1941 and Ending after June 30, 1942.—In the case of a taxable year beginning in 1941 and ending after June 30, 1942, the tax shall be an amount equal to the sum of—

(A) that portion of a tentative tax under this subchapter, computed without regard to section 203 of the Revenue Act of 1942, which the number of days in such taxable year before July 1, 1942, bears to the total number of days in such taxable year, plus

(B) that portion of a tentative tax under this subchapter, computed as if the amendments made by sections 105 (c), 105 (d), 202, and 206 of the Revenue Act of 1942 were applicable to such taxable year, which the number of days in such taxable year after June 30, 1942, bears to the total number of days in such taxable year.”

(b) Taxable Years to Which Amendment Applicable.—The amendment made by this section shall be applicable to taxable years beginning in 1941 and ending after June 30, 1942.

SEC. 204. TWO-YEAR CARRY-BACK OF UNUSED EXCESS PROFITS CREDIT.

(a) Technical Amendment.—Section 710 (b) (3), relating to the deduction of the excess profits credit carry-over, is amended by striking out “excess profits credit carry-over” and by inserting in lieu thereof “unused excess profits credit adjustment”.

(b) Carry-Back of Unused Credit.—Section 710 (c) (relating to the determination of the excess profits credit carry-over) is amended to read as follows:

“(c) Unused Excess Profits Credit Adjustment.—

“(1) Computation of Unused Excess Profits Credit Adjustment.—The unused excess profits credit adjustment for any taxable year shall be the aggregate of the unused excess profits credit carry-overs and unused excess profits credit carry-backs to such taxable year.

“(2) Definition of Unused Excess Profits Credit.—The term ‘unused excess profits credit’ means the excess, if any, of the excess profits credit for any taxable year beginning after December 31, 1939, over the excess profits net income for such taxable year, computed on the basis of the excess profits credit applicable to such taxable year. For such purpose the excess profits credit and the excess profits net income for any taxable year beginning in 1940 shall be computed under the law applicable to taxable years beginning in 1941. The unused excess profits credit for a taxable year of less than twelve months shall be an amount which is such part of the unused excess profits credit determined under the first sentence of this paragraph as the number of days in the taxable year is of the number of days in the twelve months ending with the close of the taxable year.

“(3) Amount of Unused Excess Profits Credit Carry-Back and Carry-Over.—

(A) Unused Excess Profits Credit Carry-Back.—If for any taxable year beginning after December 31, 1941, the taxpayer has an unused excess profits credit, such unused
excess profits credit shall be an unused excess profits credit carry-back for each of the two preceding taxable years, except that the carry-back in the case of the first preceding taxable year shall be the excess, if any, of the amount of such unused excess profits credit over the adjusted excess profits net income for the second preceding taxable year computed for such taxable year (i) by determining the unused excess profits credit adjustment without regard to such unused excess profits credit, and (ii) without the deduction of the specific exemption provided in subsection (b) (1).

"(B) Unused Excess Profits Credit Carry-Over.—If for any taxable year beginning after December 31, 1939, the taxpayer has an unused excess profits credit, such unused excess profits credit shall be an unused excess profits credit carry-over for each of the two succeeding taxable years, except that the carry-over in the case of the second succeeding taxable year shall be the excess, if any, of the amount of such unused excess profits credit over the adjusted excess profits net income for the intervening taxable year computed for such intervening taxable year (i) by determining the unused excess profits credit adjustment without regard to such unused excess profits credit or to any unused excess profits credit carry-back, and (ii) without the deduction of the specific exemption provided in subsection (b) (1). For the purposes of the preceding sentence, the unused excess profits credit for any taxable year beginning after December 31, 1941, shall first be reduced by the sum of the adjusted excess profits net income for each of the two preceding taxable years (computed for each such preceding taxable year (i) by determining the unused excess profits credit adjustment without regard to such unused excess profits credit or to the unused excess profits credit for the succeeding taxable year, and (ii) without the deduction of the specific exemption provided in subsection (b) (1)).

"(4) No carry-back to year prior to 1941.—As used in this subsection, the term 'preceding taxable year' and the term 'preceding taxable years' do not include any taxable year beginning prior to January 1, 1941."

(c) Taxable Years to Which Amendments Applicable.—The amendments made by this section shall be applicable only to taxable years beginning after December 31, 1940.

SEC. 205. COMPUTATION OF EXCESS PROFITS AND INVESTED CAPITAL OF INSURANCE COMPANIES.

(a) Section 710 (a) (relating to imposition of excess profits tax) is amended by inserting at the end thereof the following new paragraph:

"(4) Mutual Insurance Companies.—In the case of a mutual insurance company other than life or marine, if the gross amount received from interest, dividends, rents, and premiums (including deposits and assessments) is over $75,000 but less than $125,000, the tax imposed under this section shall be an amount which bears the same proportion to the amount ascertained under this section, computed without reference to this paragraph, as the excess over $75,000 of such gross amount received bears to $50,000."
(b) Section 711 (a) (1) (relating to excess profits credit computed under income credit) is amended by inserting at the end thereof the following new paragraph:

"(H) Life Insurance Companies.—In the case of a life insurance company, there shall be deducted from the normal tax net income, the excess of (1) the product of (i) the figure determined and proclaimed under section 202 (b) and (ii) the excess profits net income computed without regard to this subparagraph, over (2) the adjustment for certain reserves provided in section 202 (c)."

(c) Section 711 (a) (2) (relating to the excess profits credit computed under invested capital credit) is amended by inserting at the end thereof the following new subparagraph:

"(J) In the case of a life insurance company, there shall be deducted from the normal tax net income, 50 per centum of the excess of (1) the product of (i) the figure determined and proclaimed under section 202 (b) and (ii) the excess profits net income computed without regard to this subparagraph, over (2) the adjustment for certain reserves provided in section 202 (c)."

(d) Section 718 (relating to equity invested capital) is amended by inserting at the end thereof the following new subsection:

"(f) The reserves of an insurance company shall not be included in computing equity invested capital under this section but shall be treated as borrowed capital as provided in section 719."

(e) Section 719 (a) (relating to borrowed capital) is amended by striking out the period at the end thereof and inserting a comma and the word "plus" and a comma and the following new paragraphs:

"(3) In the case of a life insurance company, the mean of the amount of the pro rata unearned premiums determined at the beginning and end of the taxable year, plus,

(4) In the case of a life insurance company, the mean of the adjusted reserves, and the mean of the amount of the reserves on insurance or annuity contracts (or contracts arising out of insurance or annuity contracts) which do not involve, at the time with reference to which the computation was made, life, health, or accident contingencies, determined at the beginning and end of the taxable year."

(f) Section 723 (relating to equity invested capital in special cases) is amended by designating the present section as subsection "(a)" and by adding a new subsection to read as follows:

"(b) The equity invested capital of mutual insurance companies other than life, or marine, shall be the mean of the surplus, plus 50 per centum of the mean of all reserves required by law, both surplus and reserves being determined at the beginning and end of the taxable year. The surplus shall include all of the assets of the company other than reserves required by law."

(g) Specific Exemption and Returns of Interinsurers and Reciprocal Underwriters.—

(1) Specific exemption.—Section 710 (b) (1) is amended by inserting before the semicolon at the end thereof a comma and the following: "and in the case of a mutual insurance company (other than life or marine) which is an interinsurer or reciprocal underwriter a specific exemption of $50,000."

(2) Returns.—Section 729 (b) (2) is amended by inserting before the period at the end thereof the following: "or, in the case of a mutual insurance company (other than life or marine) which is an interinsurer or reciprocal underwriter, is not greater than $50,000."
SEC. 206. TECHNICAL AMENDMENTS MADE NECESSARY BY CHANGE IN BASE FOR CORPORATION TAX.

(a) Disallowance of Credit in Computing Excess-Profits Net Income. —

(1) Section 711 (a) (1) (A) (relating to adjustment for taxes in computing excess profits net income under the income credit) is amended to read as follows:

"(A) Income Subject to Excess Profits Tax.—In computing such normal-tax net income the credit provided in section 26 (e) (relating to income subject to the tax imposed by this subchapter) shall not be allowed;".

(2) Section 711 (a) (2) (C) (relating to adjustment for taxes in computing excess-profits net income under the invested capital credit) is amended to read as follows:

"(C) Income Subject to Excess Profits Tax.—In computing such normal-tax net income the credit provided in section 26 (e) (relating to income subject to the tax imposed by this subchapter) shall not be allowed;".

(b) Rules for Computation of Charitable, Etc., Deductions in Computing Excess Profits Net Income Repealed. —

(1) Section 711 (a) (1) (G) (relating to the deduction for charitable contributions, etc., in computing excess profits net income under the income credit) is repealed.

(2) Section 711 (a) (2) (I) (relating to the deduction for charitable contributions, etc., in computing excess profits net income under the invested capital method) is repealed.

SEC. 207. CAPITAL GAINS AND LOSSES IN THE COMPUTATION OF EXCESS PROFITS NET INCOME.

(a) Excess Profits Credit Computed Under Income Credit.—Section 711 (a) (1) (B) is amended to read as follows:

"(B) Gains and Losses From Sales or Exchanges of Capital Assets.—There shall be excluded gains and losses from sales or exchanges of capital assets held for more than 6 months."

(b) Retirement of Long-Term Bonds. —Section 711 (a) (1) (C) is amended by striking out "eighteen months" and inserting in lieu thereof "6 months".

(c) Excess Profits Credit Computed Under Invested Capital Credit.—Section 711 (a) (2) (D) is amended to read as follows:

"(D) Gains and Losses From Sales or Exchanges of Capital Assets.—There shall be excluded gains and losses from sales or exchanges of capital assets held for more than 6 months."

(d) Retirement of Long-Term Bonds. —Section 711 (a) (2) (E) is amended by striking out "eighteen months" and inserting in lieu thereof "6 months".

(e) Taxable Years in Base Period. —Section 711 (b) (1) (B) is amended to read as follows:

"(B) Gains and Losses From Sales or Exchanges of Capital Assets.—There shall be excluded gains and losses from sales or exchanges of capital assets held for more than 6 months."

(f) Retirement of Long-Term Bonds. —Section 711 (b) (1) (C) is amended by striking out "eighteen months" and inserting in lieu thereof "6 months".

(g) Capital Gains and Losses. —Section 711 (b) (2) is amended to read as follows:

"(2) Capital gains and losses.—For the purposes of this subsection the normal-tax net income and the special-class net
income referred to in paragraph (1) shall be computed as if section 23 (g) (2), section 23 (k) (2), and section 117 were part of the revenue law applicable to the taxable year the excess profits net income of which is being computed, with the exception that the capital loss carry-over provided in subsection (e) (1) of section 117 shall be applicable to net capital losses for taxable years beginning after December 31, 1934. Such exception shall not apply for the purposes of computing the tax under this subchapter for any taxable year beginning before January 1, 1943.”

(h) Inadmissible Asset Ratio.—Section 720 (c) is amended by striking out “short-term capital gain” and inserting in lieu thereof “gain from the sale or exchange of a capital asset held for not more than 6 months”.

SEC. 208. RETROACTIVE TREATMENT OF INVOLUNTARY CONVERSIONS AS CAPITAL TRANSACTIONS.

Effective with respect to taxable years beginning after December 31, 1939, but not beginning after December 31, 1941, the second sentence of section 711 (a) (1) (B), section 711 (a) (2) (D), and section 711 (b) (1) (B) is amended to read as follows: “There shall be excluded the excess of the recognized gains from the sale, exchange, or involuntary conversion (as a result of destruction in whole or in part, theft or seizure, or an exercise of the power of requisition or condemnation or the threat or imminence thereof) of property held for more than eighteen months which is of a character which is subject to the allowance for depreciation provided in section 23 (1) over the recognized losses from the sale, exchange, or involuntary conversion of such property. For the purposes of this subparagraph, section 117 (h) (1) and (2) shall apply in determining the period for which the taxpayer has held property which is of a character which is subject to the allowance for depreciation provided in section 23 (1).”

SEC. 209. NONTAXABLE INCOME FROM EXEMPT EXCESS OUTPUT OF MINING AND TIMBER OPERATIONS AND FROM BONUS INCOME OF MINES, ETC.

(a) Income Credit.—Section 711 (a) (1) (relating to excess profits credit computed under income credit) is amended by inserting at the end thereof the following new subparagraph:

“(I) Nontaxable Income of Certain Industries With Depletable Resources.—In the case of a producer of minerals, or a producer of logs or lumber from a timber block, as defined in section 735, there shall be excluded nontaxable income from exempt excess output of mines and timber blocks and nontaxable bonus income provided in section 735.”

(b) Invested Capital Credit.—Section 711 (a) (2) (relating to excess profits credit computed under invested capital credit) is amended by inserting at the end thereof the following new subparagraph:

“(K) Nontaxable Income of Certain Industries With Depletable Resources.—In the case of a producer of minerals, or a producer of logs or lumber from a timber block, as defined in section 735, there shall be excluded nontaxable income from exempt excess output of mines and timber blocks and nontaxable bonus income provided in section 735.”
NONTAXABLE INCOME.—Subchapter E of Chapter 2 is amended by inserting after section 734 the following new section:

"SEC. 735. NONTAXABLE INCOME FROM CERTAIN MINING AND TIMBER OPERATIONS.

"(a) DEFINITIONS.—For the purposes of this section, section 711 (1) (I), and section 711 (a) (2) (K)——

"(1) PRODUCER.—The term ‘producer’ means a corporation which extracts minerals from a mineral property, or cuts logs from a timber block, in which an economic interest is owned by such corporation.

"(2) MINERAL UNIT.—The term ‘mineral unit’ means a unit of metal, coal, or nonmetallic substance in the minerals recovered from the operation of a mineral property.

"(3) TIMBER UNIT.—The term ‘timber unit’ means a unit of timber recovered from the operation of a timber block.

"(4) EXCESS OUTPUT.—The term ‘excess output’ means the excess of the mineral units or the timber units for the taxable year over the normal output.

"(5) NORMAL OUTPUT.—The term ‘normal output’ means the average annual mineral units, or the average annual timber units, as the case may be, recovered in the taxable years beginning after December 31, 1935, and not beginning after December 31, 1939 (hereinafter called ‘base period’), of the person owning the mineral property or the timber block (whether or not the taxpayer). The average annual mineral units or timber units shall be computed by dividing the aggregate of such mineral units or timber units for the base period by the number of months for which the mineral property or the timber block was in operation during the base period and by multiplying the amount so ascertained by twelve. In any case in which the taxpayer establishes, under regulations prescribed by the Commissioner with the approval of the Secretary, that the operation of any mineral property or any timber block is normally prevented for a specified period each year by physical events outside the control of the taxpayer, the number of months during which such mineral property or timber block is regularly in operation during a taxable year shall be used in computing the average annual mineral units, or timber units, instead of twelve. Any mineral property, or any timber block, which was in operation for less than six months during the base period shall, for the purposes of this section, be deemed not to have been in operation during the base period.

"(6) MINERAL PROPERTY.—The term ‘mineral property’ means a mineral deposit, the development and plant necessary for the extraction of the deposit, and so much of the surface of the land as is necessary for purposes of such extraction.

"(7) MINERALS.—The term ‘minerals’ means ores of the metals, coal, and such nonmetallic substances as abrasives, asbestos, asphaltum, barytes, borax, building stone, cement rock, clay, crushed stone, feldspar, fluorspar, fuller’s earth, graphite, gravel, gypsum, limestone, magnesite, marl, mica, mineral pigments, peat, potash, precious stones, refractories, rock phosphate, salt, sand, silica, slate, soapstone, soda, sulphur, and talc.

"(8) TIMBER BLOCK.—The term ‘timber block’ means an operation unit existing as of December 31, 1941, which includes all the taxpayer’s timber which would logically go to a single given point of manufacture, but shall not include any operation unit acquired after December 31, 1941.
"(9) Normal unit profit.—The term ‘normal unit profit’ means the average profit for the base period per mineral unit for such period, determined by dividing the net income with respect to minerals recovered from the mineral property (computed with the allowance for depletion computed in accordance with the basis for depletion applicable to the current taxable year) during the base period by the number of mineral units recovered from the mineral property during the base period.

"(10) Estimated recoverable units.—The term ‘estimated recoverable units’ means the estimated number of units of metal, coal, or nonmetallic substances in the estimated recoverable minerals from the mineral property at the end of the taxable year plus the excess output for such year. All estimates shall be subject to the approval of the Commissioner, the determinations of whom, for the purposes of this section, shall be final and conclusive.

"(11) Exempt excess output.—The term ‘exempt excess output’ for any taxable year means a number of units equal to the following percentages of the excess output for such year:

- 100 per centum if the excess output exceeds 50 per centum of the estimated recoverable units;
- 95 per centum if the excess output exceeds 33 1/3 per centum of the estimated recoverable units;
- 90 per centum if the excess output exceeds 25 but not 33 1/3 per centum of the estimated recoverable units;
- 85 per centum if the excess output exceeds 20 but not 25 per centum of the estimated recoverable units;
- 80 per centum if the excess output exceeds 16 2/3 per centum of the estimated recoverable units;
- 60 per centum if the excess output exceeds 14 2/3 per centum of the estimated recoverable units;
- 40 per centum if the excess output exceeds 12 1/2 per centum of the estimated recoverable units;
- 20 per centum if the excess output exceeds 10 but not 12 1/2 per centum of the estimated recoverable units;

"(12) Unit net income.—The term ‘unit net income’ means the amount ascertained by dividing the net income (computed with the allowance for depletion) from the coal or iron ore or the timber recovered from the coal mining property, iron mining property, or timber block, as the case may be, during the taxable year by the number of units of coal or iron ore, or timber, recovered from such property in such year.

"(b) Nontaxable income from exempt excess output.—

"(1) General rule.—For any taxable year for which the excess output of mineral property which was in operation during the base period exceeds 5 per centum of the estimated recoverable units from such property, the nontaxable income from exempt excess output for such year shall be an amount equal to the exempt excess output for such year multiplied by the normal unit profit, but such amount shall not exceed the net income (computed with the allowance for depletion) attributable to the excess output for such year.

"(2) Coal and iron mines.—For any taxable year, the nontaxable income from exempt excess output of a coal mining or iron mining property which was in operation during the base
period shall be an amount equal to the excess output of such property for such year multiplied by one-half of the unit net income from such property for such year, or an amount determined under paragraph (1), whichever the taxpayer elects in accordance with regulations prescribed by the Commissioner with the approval of the Secretary.

"(3) Timber properties.—For any taxable year, the nontaxable income from exempt excess output of a timber block which was in operation during the base period shall be an amount equal to the excess output of such property for such year multiplied by one-half of the unit net income from such property for such year.

"(c) Nontaxable Bonus Income.—The term 'nontaxable bonus income' means the amount of the income derived from bonus payments made by any agency of the United States Government on account of the production in excess of a specified quota of a mineral product or of timber the exhaustion of which gives rise to an allowance for depletion under section 23 (m), but such amount shall not exceed the net income (computed with the allowance for depletion) attributable to the output in excess of such quota.

"(d) Rule in Case Income from Excess Output Includes Bonus Payment.—In any case in which the income attributable to the excess output includes bonus payments (as provided in subsection (c)), the taxpayer may elect, under regulations prescribed by the Commissioner with the approval of the Secretary, to receive either the benefits of subsection (b) or subsection (c) with respect to such income as is attributable to excess output above the specified quota.

(d) Retroactive Exclusion of Nontaxable Bonus Income.—The amendments made by this section inserting section 711 (a) (1)(I), section 711 (a) (2) (K), and section 735(c), to the extent that they relate to nontaxable bonus income, shall be applicable to taxable years beginning after December 31, 1940.

SEC. 210. NET OPERATING LOSS DEDUCTION ADJUSTMENT.

(a) Section 711 (a) (1) (relating to the excess profits credit computed under income credit) is amended by adding at the end thereof the following new subparagraph:

"(J) Net Operating Loss Deduction Adjustment.—The net operating loss deduction shall be adjusted as follows:

"(i) In computing the net operating loss for any taxable year under section 122 (a), and the net income for any taxable year under section 122 (b), no deduction shall be allowed for any excess profits tax imposed by this subchapter, and, if the excess profits credit for such taxable year was computed under section 714, the deduction for interest shall be reduced by the amount of any reduction under paragraph (2) (B) for such taxable year; and

"(ii) In lieu of the reduction provided in section 122 (c), such reduction shall be in the amount by which the excess profits net income computed with the exceptions and limitations specified in section 122 (d) (1), (2), (3), and (4) and computed without regard to subparagraph (B), without regard to any credit for dividends received, and without regard to any credit for interest received provided in section 26 (a) exceeds the excess profits net income (computed without the net operating loss deduction)."

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26 U. S. C. § 23 (m).

Ante, p. 904.

Supra.

Ante, p. 904.

Ante, pp. 807, 847.

Post, p. 911.

Ante, pp. 807, 844.

Ante, pp. 807, 848.


Ante, pp. 807, 844.

53 Stat. 18.


Ante, p. 825.
(b) Section 711 (a) (2) (relating to the excess profits credit computed under invested capital credit) is amended by adding at the end thereof the following new subparagraph:

"(L) Net Operating Loss Deduction Adjustment.—The net operating loss deduction shall be adjusted as follows:

(i) In computing the net operating loss for any taxable year under section 122 (a), and the net income for any taxable year under section 122 (b), no deduction shall be allowed for any excess profits tax imposed by this subchapter, and, if the excess profits credit for such taxable year was computed under section 714, the deduction for interest shall be reduced by the amount of any reduction under subparagraph (B) of this paragraph for such taxable year; and

(ii) In lieu of the reduction provided in section 192 (c), such reduction shall be in the amount by which the excess profits net income computed with the exceptions and limitations provided in section 192 (d) (1), (2), (3), and (4) and computed without regard to subparagraph (D) of this paragraph for such taxable year; and

(c) The amendments made by this section shall be effective as of the date of enactment of the Excess Profits Tax Act of 1940.

SEC. 211. CREDIT FOR DIVIDENDS RECEIVED IN COMPUTATION OF EXCESS PROFITS NET INCOME IN CONNECTION WITH INVESTED CAPITAL CREDIT.

(a) Section 711 (a) (2) (A) is amended to read as follows:

"(A) Dividends Received.—The credit for dividends received shall apply, without limitation, to all dividends on stock of all corporations, except that no credit for dividends received shall be allowed with respect to dividends (actual or constructive) on stock of foreign personal holding companies or dividends on stock which is not a capital asset."

(b) The amendment made by subsection (a) shall be effective as of the date of enactment of the Excess Profits Tax Act of 1940.

SEC. 212. APPLICATION OF EXCESS PROFITS TAX TO CERTAIN FOREIGN CORPORATIONS.

(a) Section 712 (b) (relating to the excess profits credit of foreign corporations) and section 724 (relating to invested capital in the case of foreign corporations and corporations entitled to benefits of section 251) are amended by striking out "or having an office or place of business therein", wherever occurring therein and section 712 (b) is amended by striking out "and not having an office or place of business therein".

(b) Section 727 (f) (relating to exempt corporations) is amended by striking out "and not having an office or place of business therein".

SEC. 213. EXCESS PROFITS NET INCOME PLACED ON ANNUAL BASIS.

(a) General Rule.—Section 711 (a) (3) (relating to taxable years of less than twelve months) is amended to read as follows:

"(3) Taxable Year Less Than Twelve Months.—

(A) General Rule.—If the taxable year is a period of less than twelve months the excess profits net income for such taxable year (referred to in this paragraph as the 'short taxable year') shall be placed on an annual basis by multiplying the amount thereof by the number of days in the twelve
months ending with the close of the short taxable year and dividing by the number of days in the short taxable year. The tax shall be such part of the tax computed on such annual basis as the number of days in the short taxable year is of the number of days in the twelve months ending with the close of the short taxable year.

"(B) Exception.—If the taxpayer establishes its adjusted excess profits net income for the period of twelve months beginning with the first day of the short taxable year, computed as if such twelve-month period were a taxable year, under the law applicable to the short taxable year, and using the credits applicable in determining the adjusted excess profits net income for such short taxable year, then the tax for the short taxable year shall be reduced to an amount which is such part of the tax computed on such adjusted excess profits net income so established as the excess profits net income for the short taxable year is of the excess profits net income for such twelve-month period. The taxpayer (other than a taxpayer to which the next sentence applies) shall compute the tax and file its return without the application of this subparagraph. If, prior to one year from the date of the beginning of the short taxable year, the taxpayer has disposed of substantially all its assets, in lieu of the twelve-month period provided in the preceding provisions of this subparagraph, the twelve-month period ending with the close of the short taxable year shall be used. For the purposes of this subparagraph, the excess profits net income for the short taxable year shall not be placed on an annual basis as provided in subparagraph (A), and the excess profits net income for the twelve-month period used shall in no case be considered less than the excess profits net income for the short taxable year. The benefits of this subparagraph shall not be allowed unless the taxpayer, at such time as regulations prescribed hereunder require, makes application therefor in accordance with such regulations, and such application, in case the return was filed without regard to this subparagraph, shall be considered a claim for credit or refund. The Commissioner, with the approval of the Secretary, shall prescribe such regulations as he may deem necessary for the application of this subparagraph."

(b) TAXABLE YEARS TO WHICH AMENDMENT APPLICABLE.—The amendment made by this section shall be applicable to taxable years beginning after December 31, 1939.

SEC. 214. INTEREST ON CERTAIN FEDERAL OBLIGATIONS.

(a) COMPUTATION OF INCOME DEFICIT.—Section 713 (c) (relating to definition of deficit) is amended to read as follows:

"(c) DEFICIT IN EXCESS PROFITS NET INCOME.—For the purposes of this section the term `deficit in excess profits net income' with respect to any taxable year means the amount by which the deductions plus the credit for dividends received and the credit provided in section 26 (a) (relating to interest on certain obligations of the United States and its instrumentalities) exceeded the gross income. For the purposes of this subsection in determining whether there was such an excess and in determining the amount thereof, the adjustments provided in section 711 (b) (1) shall be made."

(b) CROSS REFERENCES.—For amendments to Supplement A on computation of base period income in case of certain reorganizations, see section 228 of this Act.
SEC. 215. BASE PERIOD NET INCOME OF LOWEST YEAR IN BASE PERIOD.

Section 713 (e) (1) (relating to exclusion of deficit year from computation of average base period net income) is amended to read as follows:

"(1) By computing the aggregate of the excess profits net income for each of the taxable years of the taxpayer in the base period, reduced by the sum of the deficits in excess profits net income for each of such years. If the excess profits net income (or deficit in excess profits net income) for one taxable year in the base period divided by the number of months in such taxable year is less than 75 per centum of the aggregate of the excess profits net income (reduced by deficits in excess profits net income) for the other taxable years in the taxpayer's base period divided by the number of months in such other taxable years (herein called 'average monthly amount') the amount used for such one year under this paragraph shall be 75 per centum of the average monthly amount multiplied by the number of months in such one year, and the year increased under this sentence shall be the year the increase in which will produce the highest average base period net income;".

SEC. 216. CAPITAL REDUCTION IN CASE OF MEMBERS OF CONTROLLED GROUP.

Section 713 (g) (relating to adjustments in excess profits credit on account of capital changes) is amended by adding at the end thereof the following new paragraph:

"(5) If, on any day of the taxable year, the taxpayer and any one or more other corporations are members of the same controlled group, then the daily capital reduction of the taxpayer for such day shall be increased by whichever of the following amounts is the lesser:

"(A) The aggregate of the adjusted basis (for determining loss upon sale or exchange) of stock in such other corporation (or if more than one, in such other corporations) acquired by the taxpayer after the beginning of the taxpayer's first taxable year under this subchapter, minus the aggregate of the adjusted basis (for determining loss upon sale or exchange) of stock in such other corporation (or if more than one, in such other corporations) disposed of by the taxpayer prior to such day and after the beginning of the taxpayer's first taxable year under this subchapter; or

"(B) The excess of the aggregate of the adjusted basis (for determining loss upon sale or exchange) of stock in all domestic corporations and of obligations described in section 22 (b) (4), held by the taxpayer at the beginning of such day over the aggregate of the adjusted basis (for determining loss upon sale or exchange) of stock in all domestic corporations and of obligations described in section 22 (b) (4), held by the taxpayer at the beginning of its first taxable year under this subchapter.

If any stock or obligations described in subparagraph (A) or (B) was disposed of prior to such day, its basis shall be determined under the law applicable to the year in which so disposed of. The excluded capital of the taxpayer for such day shall be reduced by the amount by which the taxpayer's daily capital reduction for such day is increased under this paragraph. As used in this paragraph, a controlled group means one or more chains of corporations connected through stock ownership with a
common parent corporation if (i) more than 50 per centum of the total combined voting power of all classes of stock entitled to vote, or more than 50 per centum of the total value of shares of all classes of stock, of each of the corporations (except the common parent corporation) is owned directly by one or more of the other corporations and (ii) the common parent corporation owns directly more than 50 per centum of the total combined voting power of all classes of stock entitled to vote, or more than 50 per centum of the total value of shares of all classes of stock, of at least one of the other corporations.

SEC. 217. INVESTED CAPITAL CREDIT.

Section 714 is amended to read as follows:

"SEC. 714. EXCESS PROFITS CREDIT—BASED ON INVESTED CAPITAL.

"The excess profits credit, for any taxable year, computed under this section, shall be the amount shown in the following table:

"If the invested capital for the taxable year, determined under section 715, is:

<table>
<thead>
<tr>
<th>Invested Capital</th>
<th>Credit shall be:</th>
</tr>
</thead>
<tbody>
<tr>
<td>Not over $5,000,000</td>
<td>8% of the invested capital</td>
</tr>
<tr>
<td>Over $5,000,000, but not over $10,000,000</td>
<td>$400,000, plus 7% of the excess over $5,000,000</td>
</tr>
<tr>
<td>Over $10,000,000, but not over $200,000,000</td>
<td>$750,000, plus 6% of the excess over $10,000,000</td>
</tr>
</tbody>
</table>
| Over $200,000,000 | $12,150,000, plus 5% of the excess over $200,000,000."

SEC. 218. BASIS OF PROPERTY PAID IN.

The last two sentences of section 718 (a) (2) (relating to property paid in) are amended to read as follows: "If the property was disposed of before such taxable year, such basis shall be determined under the law applicable to the year of disposition, but without regard to the value of the property as of March 1, 1913. If the property was disposed of before March 1, 1913, its basis shall be considered to be its fair market value at the time paid in. If the unadjusted basis of the property is a substituted basis, such basis shall be adjusted, with respect to the period before the property was paid in, by an amount equal to the adjustments proper under section 115 (1) for determining earnings and profits;".

SEC. 219. DEFICIT IN EARNINGS AND PROFITS OF ANOTHER CORPORATION.

(a) Addition to Equity Invested Capital of Transferee.—Section 718 (a) is amended by inserting at the end thereof the following new paragraph:

"(7) DEFICIT IN EARNINGS AND PROFITS OF ANOTHER CORPORATION.—In the case of a transferee, as defined in subsection (c) (5), an amount, determined under such paragraph, equal to the portion of the deficit in earnings and profits of a transferor attributable to property received previously to such day."

(b) Reduction of Equity Invested Capital of Transferor.—Section 718 (b) is amended by inserting at the end thereof the following new paragraph:

"(5) DEFICIT IN EARNINGS AND PROFITS TRANSFERRED TO ANOTHER CORPORATION.—In the case of a transferor, as defined in subsection (c) (5), an amount, determined under such paragraph, equal to the portion of the deficit in earnings and profits of the transferor attributable to property transferred previously to such day."
(c) Earnings and Profits of Transferor and Transferee.—Section 718 (c) (relating to rules for determining invested capital) is amended by inserting at the end thereof the following new paragraph:

"(5) Deficit in Earnings and Profits—Earnings and Profits of Transferor and Transferee.—If a corporation (hereinafter called 'transferor') transfers substantially all its property to another corporation formed to acquire such property (hereinafter called 'transferee'), if—

"(A) the sole consideration for the transfer of such property is the transfer to the transferor or its shareholders of all the stock of all classes (except qualifying shares) of the transferee. (In determining whether the transfer is solely for stock, the assumption by the transferee of a liability of the transferor or the fact that the property acquired is subject to a liability shall be disregarded);

"(B) the basis of the property, in the hands of the transferee, for the purposes of this subsection, is determined by reference to the basis of the property in the hands of the transferor;

"(C) the transferor is forthwith completely liquidated in pursuance of the plan under which the acquisition of the property is made; and

"(D) immediately after the liquidation the shareholders of the transferor own all such stock;

for the purposes of this subchapter, in computing the equity invested capital for any day after the date of the acquisition of the property, the earnings and profits or deficit in earnings and profits of the transferee and the transferor shall be computed as if, immediately before the beginning of the taxable year in which such transfer occurs, the transferee had been in existence and sustained a recognized loss, and the transferor had realized a recognized gain, equal to the portion of the deficit in earnings and profits of the transferee attributable to such property."

(d) Taxable Years to Which Amendments Applicable.—The amendments made by this section shall be applicable to taxable years beginning after December 31, 1939.

SEC. 220. AMORTIZABLE BOND PREMIUM ON CERTAIN GOVERNMENT OBLIGATIONS.

The first sentence of section 720 (d) (relating to increase in excess profits net income where Government obligations treated as admissible assets) is amended to read as follows: "If the excess profits credit for any taxable year is computed under section 714, the taxpayer may in its return for such year elect to increase its normal-tax net income for such taxable year by an amount equal to the amount of the interest on, reduced by the amount of the amortizable bond premium under section 125 attributable to, all obligations held during the taxable year which are described in section 22 (b) (4) any part of the interest from which is excludible from gross income or allowable as a credit against net income."

SEC. 221. ABNORMALITIES IN INCOME IN TAXABLE PERIOD.

(a) Rule for Computations.—Section 721 (c) and (d) (relating to computation of tax in case of abnormalities in income in the taxable period) is amended to read as follows:

"(c) Computation of Tax for Current Taxable Year.—The tax under this subchapter for the taxable year, in which the whole of such
abnormal income would without regard to this section be includible, shall not exceed the sum of:

“(1) The tax under this subchapter for such taxable year computed without the inclusion in gross income of the portion of the net abnormal income which is attributable to any other taxable year, and

“(2) The aggregate of the increase in the tax under this subchapter for the taxable year (computed under paragraph (1)) and for each previous taxable year which would have resulted if, for each previous taxable year to which any portion of such net abnormal income is attributable, an amount equal to such portion had been included in the gross income for such previous taxable year.

“(d) Computation of Tax for Future Taxable Year.—The amount of the net abnormal income attributable to any future taxable year shall, for the purposes of this subchapter, be included in the gross income for such taxable year.

“(1) The tax under this subchapter for such future taxable year shall not exceed the sum of—

“(A) the tax under this subchapter for such future taxable year computed without the inclusion in gross income of the portion of such net abnormal income which is attributable to such year, and

“(B) the decrease in the tax under this subchapter for the previous taxable year in which the whole of such abnormal income would, without regard to this section, be includible which resulted by reason of the computation of such tax for such previous taxable year under the provisions of subsection (c); but the amount of such decrease shall be diminished by the aggregate of the increases in the tax under this subchapter for the future taxable year as computed under subparagraph (A) and for the taxable years intervening between such previous taxable year and such future taxable year which have resulted because of the inclusion of the portions of such net abnormal income attributable to such intervening years in the gross income for such intervening years.

“(2) If, in the application of subsection (c), net abnormal income from more than one taxable year is attributable to any future taxable year, paragraph (1) of this subsection shall be applied with respect to such future taxable year in the order of the taxable years from which the net abnormal income is attributable beginning with the earliest, as if the portion of the net abnormal income from each such year was the only amount so attributable to such future taxable year, and (except in the case of the portion for the earliest previous taxable year) as if the tax under this subchapter for the future taxable year was the tax determined under paragraph (1) with respect to the portion for the next earlier previous taxable year.

“(3) If in the application of paragraph (1) to any future taxable year it is determined that the decrease in tax computed under paragraph (1) (B) with respect to the net abnormal income, a portion of which is included in the gross income for the future taxable year, does not exceed the aggregate of the increases in tax computed under paragraph (1) (B) with respect to such net abnormal income, then the portions of such net abnormal income attributable to taxable years subsequent to such future taxable year shall not be included in the gross income for such subsequent taxable years. For the purpose of computing the tax under this subchapter for a taxable year subsequent to
the future taxable year, the portion of net abnormal income attributable to the future taxable year shall not be included in the gross income for such future taxable year to the extent that the inclusion of such portion of net abnormal income in the gross income for such future taxable year did not result in an increase in tax for such future taxable year by reason of the provisions of paragraph (1).

"(e) Application of Section.—This section shall be applied only for the purpose of computing the tax under this subchapter as provided in subsections (c) and (d), and shall have no effect upon the computation of base period net income. For the purposes of subsections (c) and (d)—

(1) Net abnormal income means the aggregate of the net abnormal income of all classes for one taxable year.

(2) Under regulations prescribed by the Commissioner with the approval of the Secretary, the tax under this subchapter for previous taxable years shall be computed as if the portions of net abnormal income for each previous taxable year for which the tax was computed under this section were included in the gross income for the other previous taxable years to which such portions were attributable.

(3) If both subsections (c) and (d) are applicable to any current taxable year, subsection (d) shall be applied without regard to subsection (c), and subsection (c) shall be applied as if the tax under this subchapter, except for subsection (c), was the tax computed under subsection (d) and as if the gross income and the other amounts necessary to determine the adjusted excess profits net income were those amounts which would result in the tax computed under subsection (d).

(f) Abnormal Income From Exploration, Etc.—If by reason of taking into account, in determining constructive average base period net income under section 722, exploration, discovery, prospecting, research, or development of tangible property, patents, formulae, or processes, or any combination of the foregoing, extending over a period of more than 12 months, such constructive average base period net income is higher than it would be without such taking into account, only such portion of the income in the taxable year resulting from such activity which is of a class described in subsection (a) (2) (C) as is attributable to another taxable year under this subchapter shall be deemed attributable to a year other than the taxable year.

SEC. 222. RELIEF PROVISIONS.

(a) General Relief.—Section 722 is amended to read as follows:

"SEC. 722. GENERAL RELIEF—CONSTRUCTIVE AVERAGE BASE PERIOD NET INCOME.

(a) General Rule.—In any case in which the taxpayer establishes that the tax computed under this subchapter (without the benefit of this section) results in an excessive and discriminatory tax and establishes what would be a fair and just amount representing normal earnings to be used as a constructive average base period net income for the purposes of an excess profits tax based upon a comparison of normal earnings and earnings during an excess profits tax period, the tax shall be determined by using such constructive average base period net
income in lieu of the average base period net income otherwise determined under this subchapter. In determining such constructive average base period net income, no regard shall be had to events or conditions affecting the taxpayer, the industry of which it is a member, or taxpayers generally occurring or existing after December 31, 1939, except that, in the cases described in the last sentence of section 722 (b) (4) and in section 722 (c), regard shall be had to the change in the character of the business under section 722 (b) (4) or the nature of the taxpayer and the character of its business under section 722 (c) to the extent necessary to establish the normal earnings to be used as the constructive average base period net income.

"(b) Taxpayers Using Average Earnings Method.—The tax computed under this subchapter (without the benefit of this section) shall be considered to be excessive and discriminatory in the case of a taxpayer entitled to use the excess profits credit based on income pursuant to section 713, if its average base period net income is an inadequate standard of normal earnings because—

1. in one or more taxable years in the base period normal production, output, or operation was interrupted or diminished because of the occurrence, either immediately prior to, or during the base period, of events unusual and peculiar in the experience of such taxpayer,

2. the business of the taxpayer was depressed in the base period because of temporary economic circumstances unusual in the case of such taxpayer or because of the fact that an industry of which such taxpayer was a member was depressed by reason of temporary economic events unusual in the case of such industry,

3. the business of the taxpayer was depressed in the base period by reason of conditions generally prevailing in an industry of which the taxpayer was a member, subjecting such taxpayer to

   (A) a profits cycle differing materially in length and amplitude from the general business cycle, or

   (B) sporadic and intermittent periods of high production and profits, and such periods are inadequately represented in the base period,

4. the taxpayer, either during or immediately prior to the base period, commenced business or changed the character of the business and the average base period net income does not reflect the normal operation for the entire base period of the business. If the business of the taxpayer did not reach, by the end of the base period, the earning level which it would have reached if the taxpayer had commenced business or made the change in the character of the business two years before it did so, it shall be deemed to have commenced the business or made the change at such earlier time. For the purposes of this subparagraph, the term ‘change in the character of the business’ includes a change in the operation or management of the business, a difference in the products or services furnished, a difference in the capacity for production or operation, a difference in the ratio of nonborrowed capital to total capital, and the acquisition before January 1, 1940, of all or part of the assets of a competitor, with the result that the competition of such competitor was eliminated or diminished. Any change in the capacity for production or operation of the business consummated during any taxable year ending after December 31, 1939, as a result of a course of action to which the taxpayer was committed prior to January 1, 1940, or any acquisition before May 31, 1941, from a competitor engaged

Infra, Post, p. 926.
in the dissemination of information through the public press, of substantially all the assets of such competitor employed in such business with the result that competition between the taxpayer and the competitor existing before January 1, 1940, was eliminated, shall be deemed to be a change on December 31, 1939, in the character of the business, or

“(5) of any other factor affecting the taxpayer's business which may reasonably be considered as resulting in an inadequate standard of normal earnings during the base period and the application of this section to the taxpayer would not be inconsistent with the principles underlying the provisions of this subsection, and with the conditions and limitations enumerated therein.

“(c) INVESTED CAPITAL CORPORATIONS, ETC.—The tax computed under this subchapter (without the benefit of this section) shall be considered to be excessive and discriminatory in the case of a taxpayer, not entitled to use the excess profits credit based on income pursuant to section 718, if the excess profits credit based on invested capital is an inadequate standard for determining excess profits, because—

“(1) the business of the taxpayer is of a class in which intangible assets not includible in invested capital under section 718 make important contributions to income,

“(2) the business of the taxpayer is of a class in which capital is not an important income-producing factor, or

“(3) the invested capital of the taxpayer is abnormally low. In such case for the purposes of this subchapter, such taxpayer shall be considered to be entitled to use the excess profits credit based on income, using the constructive average base period net income determined under subsection (a). For the purposes of section 713 (g) and section 743, the beginning of the taxpayer's first taxable year under this subchapter shall be considered to be that date after which capital additions and capital reductions were not taken into account for the purposes of this subsection.

“(d) APPLICATION FOR RELIEF UNDER THIS SECTION.—The taxpayer shall compute its tax, file its return, and pay its tax under this subchapter without the application of this section, except as provided in section 710 (a) (5). The benefits of this section shall not be allowed unless the taxpayer, not later than six months after the date prescribed by law for the filing of its return, or if the application relates to a taxable year beginning after December 31, 1939, but not beginning after December 31, 1941, within six months after the date of the enactment of the Revenue Act of 1942, makes application therefor in accordance with regulations to be prescribed by the Commissioner with the approval of the Secretary, except that if the Commissioner in the case of any taxpayer with respect to the tax liability of any taxable year—

“(1) issues a preliminary notice proposing a deficiency in the tax imposed by this subchapter such taxpayer may, within ninety days after the date of such notice make such application, or

“(2) mails a notice of deficiency (A) without having previously issued a preliminary notice thereof or (B) within ninety days after the date of such preliminary notice, such taxpayer may claim the benefits of this section in its petition to the Board or in an amended petition in accordance with the rules of the Board. If the application is not filed within six months after the date prescribed by law for the filing of the return, or if the application relates to a taxable year beginning after December 31, 1939, but not beginning after December 31, 1941, within six months after the date of the enactment of the Revenue Act of 1942, the operation of this section shall not reduce the tax otherwise determined under this subchapter by an
amount in excess of the amount of the deficiency finally determined under this subchapter without the application of this section. If a constructive average base period net income has been determined under the provisions of this section for any taxable year, the Commissioner may, by regulations approved by the Secretary, prescribe the extent to which the limitations prescribed by this subsection may be waived for the purpose of determining the tax under this subchapter for a subsequent taxable year.

"(e) Rules for Application of Section.—For the purposes of this section—

"(1) the tax imposed by this subchapter shall be the tax before the allowance of the foreign tax credit pursuant to section 729 (c) and (d);"

"(2) in the case of a taxpayer, the average base period net income of which is computed under Supplement A, for the period for which the income of any other person is included in the computation of the average base period net income of the taxpayer, the taxpayer shall be treated as if such other person's business were a part of the business of the taxpayer.

"(f) Mining Corporations.—In the case of a taxpayer to which section 711 (a) (1) (I) or section 711 (a) (2) (K) applies, if its constructive average base period net income is established under this section, there shall also be determined a fair and just amount to be used as normal output and normal unit profit for the purposes of section 735."

(b) Deferral of Payment of Tax.—Section 710 (a) is amended by inserting at the end thereof the following new paragraph:

"(5) Deferral of Payment in Case of Abnormality.—If the adjusted excess profits net income (computed without reference to section 722) for the taxable year of a taxpayer which claims on its return, in accordance with regulations prescribed by the Commissioner with the approval of the Secretary, the benefits of section 722, is in excess of 50 per centum of its normal tax net income for such year, computed without the credit provided in section 26 (e) (relating to adjusted excess profits net income), the amount of tax payable at the time prescribed for payment may be reduced by an amount equal to 33 per centum of the amount of the reduction in the tax so claimed. For the purposes of section 271, if the tax payable is the tax so reduced, the tax so reduced shall be considered the amount shown on the return."  

(c) Review of Abnormalities by a Division of the Board.—Section 732 (relating to review of abnormalities by the Board) is amended by inserting at the end thereof the following new subsection:

"(d) Review by Special Division of Board.—The determinations and redeterminations by any division of the Board involving any question arising under section 721 (a) (2) (C) or section 722 shall be reviewed by a special division of the Board which shall be constituted by the Chairman and consist of not less than three members of the Board. The decisions of such special division shall not be reviewable by the Board, and shall be deemed decisions of the Board."

(d) Installment Basis and Other Taxpayers.—Subchapter E of Chapter 2 is amended by inserting after section 735 the following new section:

"SEC. 736. RELIEF FOR INSTALLMENT BASIS TAXPAYERS AND TAXPAYERS WITH INCOME FROM LONG-TERM CONTRACTS.

"(a) Election to Accrue Income.—In the case of any taxpayer computing income from installment sales under the method provided
by section 44 (a), if such taxpayer establishes, in accordance with regulations prescribed by the Commissioner with the approval of the Secretary, that the average volume of credit extended to purchasers on the installment plan in the four taxable years preceding the first taxable year beginning after December 31, 1941, was more than 125 per centum of the volume of such credit extended to such purchasers in the taxable year, or the average outstanding installment accounts receivable at the end of each of the four taxable years preceding the first taxable year beginning after December 31, 1941, was more than 125 per centum of the amount of such accounts receivable at the end of the taxable year, or if the taxpayer was not in existence for four previous taxable years, the taxable years during which the taxpayer was in existence, in either case including only such years for which the income was computed under the method provided in section 44 (a), it may elect, in its return for the taxable year, for the purposes of the tax imposed by this subchapter, to compute, in accordance with regulations prescribed by the Commissioner with the approval of the Secretary, its income from installment sales on the basis of the taxable period for which such income is accrued, in lieu of the basis provided by section 44 (a). Except as hereinafter provided, such election shall be irrevocable when once made and shall apply also to all subsequent taxable years, and the income from installment sales for each taxable year before the first year with respect to which the election is made but beginning after December 31, 1939, shall be adjusted for the purposes of this subchapter to conform to such election. In making such adjustments, no amount shall be included in computing excess profits nett income for any excess profits tax taxable year on account of installment sales made in taxable years beginning before January 1, 1940. If the taxpayer establishes, in accordance with regulations prescribed by the Commissioner with the approval of the Secretary, that in a taxable year subsequent to the year with respect to which an election has been made under the preceding provisions of this subsection it would not be eligible to elect such accrual method, the taxpayer may in accordance with such regulations elect in its return for such year to abandon such accrual method. Such election shall be irrevocable when once made and shall preclude any further elections under this subsection. For the taxable year for which the latter election is made and subsequent taxable years, income shall be computed in accordance with section 44 (c)."

(b) Election on Long-Term Contracts.—In the case of any taxpayer computing income from contracts the performance of which requires more than 12 months, if it is abnormal for the taxpayer to derive income of such class, or, if the taxpayer normally derives income of such class but the amount of such income of such class includible in the gross income of the taxable year is in excess of 125 per centum of the average amount of the gross income of the same class for the four previous taxable years, or, if the taxpayer was not in existence for four previous taxable years, the taxable years during which the taxpayer was in existence, it may elect, in its return for such taxable year for the purposes of this subchapter, or in the case of a taxable year the return for which was filed prior to the date of the enactment of the Revenue Act of 1942, within 6 months after the date of the enactment of such Act, to compute, in accordance with regulations prescribed by the Commissioner with the approval of the Secretary, such income upon the percentage of completion method of accounting. Such election shall be made in accordance with such regulations and shall be irrevocable when once made and shall apply to all other contracts, past, present, or future, the performance of which required or requires more than 12 months. The
net income of the taxpayer for each year prior to that with respect to which the election is made shall be adjusted for the purposes of this subchapter, including the computation of excess profits net income in each taxable year of the base period under section 711(b), to conform to such election but for purposes of chapter 1, the tax imposed by this subchapter for any prior taxable year on account of the adjustment required by this subsection shall be considered a part of the tax imposed by this subchapter for the taxable year in which such income is, without regard to this subsection, includible in gross income. Income described in this subsection shall not be considered abnormal income under section 721.

"(c) Adjustment on Account of Change.—If an adjustment specified in subsection (a) or subsection (b), as the case may be, with respect to any taxable year, prevented, on the date of the election by the taxpayer under subsection (a) or subsection (b), as the case may be, within two years from such date, by any provision or rule of law (other than this section and other than section 3761), relating to compromises, such adjustment shall nevertheless be made if in respect of the taxable year for which adjustment is sought a notice of deficiency is mailed or a claim for refund is filed, as the case may be, within two years after the date such election is made. If at the time of the mailing of such notice of deficiency or the filing of such claim for refund, the adjustment is so prevented, then the amount of the adjustment authorized by this subsection shall be limited to the increase or decrease in the tax imposed by Chapter 1 which results solely from the effect of subsection (a), or subsection (b), as the case may be, and such amount shall be assessed and collected, or credited or refunded, in the same manner as if it were a deficiency or an overpayment, as the case may be, for such taxable year and as if on the date of such election, two years remain before the expiration of the period of limitation upon assessment or the filing of claim for refund for the taxable year. The tax previously determined shall be ascertained in accordance with section 734(d). The amount to be assessed and collected under this subsection in the same manner as if it were a deficiency or to be refunded or credited in the same manner as if it were an overpayment, shall not be diminished by any credit or set-off based upon any item, inclusion, deduction, credit, exemption, gain or loss, other than one resulting from the effect of subsection (a) or subsection (b), as the case may be. Such amount, if paid, shall not be recovered by a claim or suit for refund, or suit for erroneous refund based upon any item, inclusion, deduction, credit, exemption, gain or loss, other than one resulting from the effect of subsection (a) or subsection (b), as the case may be."

(e) Retroactive Application of Provisions Relative to General Relief and Income From Long-Term Contracts.—

(1) The amendments made by this section to section 722 shall be applicable with respect to taxable years beginning after December 31, 1939.

(2) Subsection (b) of section 736 and so much of subsection (c) as is applicable thereto shall be applicable only with respect to taxable years beginning after December 31, 1941, except that, if a taxpayer, within six months after the date of enactment of this Act and in accordance with regulations prescribed by the Commissioner with the approval of the Secretary, elects to have such subsections apply retroactively to all taxable years beginning after December 31, 1939, such amendments shall also be applicable to such taxable years.
(f) Technical Amendment.—Section 721 (a) (2) (B) (relating to abnormalities on account of long-term contracts) shall not apply with respect to any taxable year beginning after December 31, 1941.

SEC. 223. EXEMPT CORPORATIONS.

(a) Not Exempt If Consolidated Returns Filed.—So much of section 727 as reads “The following corporations shall be exempt from the tax imposed by this subchapter” is amended to read as follows: “The following corporations, except a member of an affiliated group of corporations filing consolidated returns under section 141, shall be exempt from the tax imposed by this subchapter”.

(b) Personal Service Corporation Not Exempt If Consolidated Return Filed.—Section 725 (b) (relating to exemption of personal service corporations) is amended by inserting at the end thereof the following new sentence: “Such corporation shall not be exempt for such year if it is a member of an affiliated group of corporations filing consolidated returns under section 141.”

(c) Exemption of Regulated Investment Companies.—Section 727 (c) and (d) (relating to exemption of certain investment companies from excess profits tax) are amended to read as follows: “(c) Regulated investment companies as defined in section 361 without the application of section 361 (b) (4).”

SEC. 224. EXCESS PROFITS TAX RETURNS.

(a) Section 729 (b) (1) (relating to double computation on returns) is repealed.

(b) Sections 712 (c) and 741 (b) (relating to disclaimer of excess profits credit) are repealed.

(c) The amendments made by this section shall be applicable with respect to taxable years beginning after December 31, 1939.

SEC. 225. CONSOLIDATED RETURNS.

(a) Section 730 Not Applicable.—Section 730 (relating to consolidated excess profits tax returns) shall not apply with respect to any taxable year beginning after December 31, 1941.

(b) Cross Reference.—Section 729 (b) (relating to returns) is amended by adding at the end thereof the following new paragraph: “(3) Consolidated Returns.—For provisions relating to consolidated returns, see section 141.”

SEC. 226. EXEMPTION FROM TAX OF MINING OF CERTAIN STRATEGIC MINERALS.

(a) Exemption.—Subchapter E of Chapter 2 is amended by inserting after section 750 the following new section:

“SEC. 731. CORPORATIONS ENGAGED IN MINING OF STRATEGIC MINERALS.

“In the case of any domestic corporation engaged in the mining of antimony, chromite, manganese, nickel, platinum, quicksilver, sheet mica, tantalum, tin, tungsten, or vanadium, the portion of the adjusted excess profits net income attributable to such mining in the United States shall be exempt from the tax imposed by this subchapter. The tax on the remaining portion of such adjusted excess profits net income shall be an amount which bears the same ratio to the tax computed without regard to this section as such remaining portion bears to the entire adjusted excess profits net income.”

(b) Taxable Years to Which Amendment Applicable.—The amendment made by this section shall be applicable to taxable years beginning after December 31, 1940.
SEC. 227. AMENDMENTS TO SECTION 734.

(a) In General.—Section 734 is amended to read as follows:

"SEC. 734. ADJUSTMENT IN CASE OF POSITION INCONSISTENT WITH PRIOR INCOME TAX LIABILITY.

"(a) Definitions.—For the purposes of this section—

"(1) Taxpayer.—The term ‘taxpayer’ means any person subject to a tax under the applicable revenue Act.

"(2) Income tax.—The term ‘income tax’ means an income tax imposed by Chapter 1 or Chapter 2A of this title; Title I and Title IA of the Revenue Acts of 1938, 1936, and 1934; Title I of the Revenue Acts of 1932 and 1928; Title II of the Revenue Acts of 1926 and 1924; Title II of the Revenue Acts of 1921 and 1918; Title I of the Revenue Act of 1917; Title I of the Revenue Act of 1916; or section II of the Act of October 3, 1913; a war profits or excess profits tax imposed by Title III of the Revenue Acts of 1921 and 1918; or Title II of the Revenue Act of 1917; or an income, war profits, or excess profits tax imposed by any of the foregoing provisions, as amended or supplemented.

"(3) Prior taxable year.—A taxable year beginning after December 31, 1939, shall not be considered a prior taxable year.

"(4) The term ‘predecessor of the taxpayer’ means—

"(A) A person which is a component corporation of the taxpayer within the meaning of section 740; and

"(B) A person which on April 1, 1941, or at any time thereafter, controlled the taxpayer. The term ‘controlled’ as herein used shall have the same meaning as ‘control’ under section 112(h), and

"(C) Any person in an unbroken series ending with the taxpayer if subparagraph (A) or (B) would apply to the relationship between the parties.

(b) Circumstances of adjustment.—

"(1) If—

"(A) in determining at any time the tax of a taxpayer under this subchapter an item affecting the determination of the excess profits credit is treated in a manner inconsistent with the treatment accorded such item in the determination of the income-tax liability of such taxpayer or a predecessor for a prior taxable year or years, and

"(B) the treatment of such item in the prior taxable year or years consistently with the determination under this subchapter would effect an increase or decrease in the amount of the income taxes previously determined for such taxable year or years, and

"(C) on the date of such determination of the tax under this subchapter correction of the effect of the inconsistent treatment in any one or more of the prior taxable years is prevented (except for the provisions of section 3801) by the operation of any law or rule of law (other than section 3761, relating to compromises),

then the correction shall be made by an adjustment under this section. If in a subsequent determination of the tax under this subchapter for such taxable year such inconsistent treatment is not adopted, then the correction shall not be made in connection with such subsequent determination.

"(2) Such adjustment shall be made only if there is adopted in the determination a position maintained by the Commissioner (in case the net effect of the adjustment would be a decrease in the income taxes previously determined for such year or years) or by
the taxpayer with respect to whom the determination is made (in case the net effect of the adjustment would be an increase in the income taxes previously determined for such year or years) which position is inconsistent with the treatment accorded such item in the prior taxable year or years which was not correct under the law applicable to such year.

(8) **Burden of Proof.**—In any proceeding before the Board or any court the burden of proof in establishing that an inconsistent position has been taken (A) shall be upon the Commissioner, in case the net effect of the adjustment would be an increase in the income taxes previously determined for the prior taxable year or years, or (B) shall be upon the taxpayer, in case the net effect of the adjustment would be a decrease in the income taxes previously determined for the prior taxable year or years.

(c) **Method and Effect of Adjustment.**

(1) The adjustment authorized by subsection (b), in the amount ascertained as provided in subsection (d), if a net increase shall be added to, and if a net decrease shall be subtracted from, the tax otherwise computed under this subchapter for the taxable year with respect to which such inconsistent position is adopted.

(2) If more than one adjustment under this section is made because more than one inconsistent position is adopted with respect to one taxable year under this subchapter, the separate adjustments, each an amount ascertained as provided in subsection (d), shall be aggregated, and the aggregate net increase or decrease shall be added to or subtracted from the tax otherwise computed under this subchapter for the taxable year with respect to which such inconsistent positions are adopted.

(3) If all the adjustments under this section, made on account of the adoption of an inconsistent position or positions with respect to one taxable year under this subchapter, result in an aggregate net increase, the tax imposed by this subchapter shall in no case be less than the amount of such aggregate net increase.

(4) If all the adjustments under this section, made on account of the adoption of an inconsistent position or positions with respect to a taxable year under this subchapter (hereinafter in this paragraph called the current taxable year), result in an aggregate net decrease, and the amount of such decrease exceeds the tax imposed by this subchapter (without regard to the provisions of this section) for the current taxable year, such excess shall be subtracted from the tax imposed by this subchapter for each succeeding taxable year, but the amount of the excess to be so subtracted shall be reduced by the reduction in tax for intervening taxable years which has resulted from the subtraction of such excess from the tax imposed for each such year.

(d) **Ascertainment of Amount of Adjustment.**—In computing the amount of an adjustment under this section there shall first be ascertained the amount of the income taxes previously determined for each of the prior taxable years for which correction is prevented. The amount of each such tax previously determined for each such taxable year shall be (1) the tax shown by the taxpayer, or by the predecessor, upon the return for such prior taxable year, increased by the amounts previously assessed (or collected without assessment) as deficiencies, and decreased by the amounts previously abated, credited, refunded, or otherwise repaid in respect of such tax; or (2) if no amount was shown as the tax by such taxpayer or such predecessor
upon the return, or if no return was made by such taxpayer or such predecessor, then the amounts previously assessed (or collected without assessment) as deficiencies, but such amounts previously assessed, or collected without assessment, shall be decreased by the amounts previously abated, credited, refunded, or otherwise repaid in respect of such tax. There shall then be ascertained the increase or decrease in each such tax previously determined for each such year which results solely from the treatment of the item consistently with the treatment accorded such item in the determination of the tax liability under this subchapter. To the increase or decrease so ascertained for each such tax for each such year there shall be added interest thereon computed as if the increase or decrease constituted a deficiency or an overpayment, as the case may be, for such prior taxable year. Such interest shall be computed to the fifteenth day of the third month following the close of the excess profits tax taxable year with respect to which the determination is made. There shall be ascertained the difference between the aggregate of such increases, plus the interest attributable to each, and the aggregate of such decreases, plus the interest attributable to each, and the net increase or decrease so ascertained shall be the amount of the adjustment under this section with respect to the inconsistent treatment of such item.

"(e) Interest in Case of Net Increase or Decrease.—

"(1) If an adjustment under this section results in a net decrease, or more than one adjustment results in an aggregate net decrease, the portion of such net decrease or aggregate net decrease, as the case may be, subtracted from the tax which represents interest shall be included in gross income of the taxable year in which falls the date prescribed for the payment of the tax under this subchapter.

"(2) If an adjustment under this section results in a net increase, or more than one adjustment results in an aggregate net increase, the portion of such net increase or aggregate net increase, as the case may be, which represents interest shall be allowed as a deduction in computing net income for the taxable year in which falls the date prescribed for the payment of the tax under this subchapter."
properties is the transfer to such other corporation of voting stock of the corporation which has acquired such properties, or

"(C) before October 1, 1940, properties of another corporation solely as paid-in surplus or a contribution to capital in respect of voting stock owned by such other corporation, or

"(D) substantially all the properties of a partnership in an exchange to which section 112 (b) (5), or so much of section 112 (c) or (e) as refers to section 112 (b) (5), or to which a corresponding provision of a prior revenue law, is or was applicable.

For the purposes of subparagraphs (B) and (C) in determining whether such voting stock or such paid-in surplus or contribution to capital is the sole consideration, the assumption by the acquiring corporation of a liability of the other, or the fact that property acquired is subject to a liability, shall be disregarded. Subparagraph (B) or (C) shall apply only if the corporation transferring such properties is forthwith completely liquidated in pursuance of the plan under which the acquisition is made, and the transaction of which the acquisition is a part has the effect of a statutory merger or consolidation.

"(2) A corporation which has acquired property from another corporation in a transaction with respect to which gain or loss was not recognized under section 112 (b) (6) of Chapter 1 or a corresponding provision of a prior revenue law;

"(3) A corporation the result of a statutory merger of two or more corporations; or

"(4) A corporation the result of a statutory consolidation of two or more corporations.

"(b) COMPONENT CORPORATION.—The term ‘component corporation’ means—

"(1) In the case of a transaction described in subsection (a) (1), the corporation which transferred the assets;

"(2) In the case of a transaction described in subsection (a) (2), the corporation the property of which was acquired;

"(3) In the case of a statutory merger, all corporations merged, except the corporation resulting from the merger;

"(4) In the case of a statutory consolidation, all corporations consolidated, except the corporation resulting from the consolidation;

"(5) In the case of a transaction specified in subsection (a) (1) (D), the partnership whose properties were acquired.

"(c) INCOME OF CERTAIN COMPONENT CORPORATIONS NOT INCLUDED.—For the purposes of section 712, section 742, and section 743 in the case of a corporation which is a component corporation in a transaction described in subsection (a)—

"(1) Except as provided in paragraph (2), for the purpose of computing, for any taxable year beginning after December 31, 1941, the excess profits credit of such component corporation or of an acquiring corporation of which the acquiring corporation in such transaction is not a component, except in the application of sections 712 (f) and 742 (b) (other than the limitation on the amount of average base period net income or Supplement A average base period net income, as the case may be, determined thereunder), no account shall be taken of the excess profits net income of such component corporation for any period before the day after such transaction, or of the excess profits net income for any period before the day after such transaction of its component corporations in any transaction before such transaction, and no
account shall be taken of the capital addition or capital reduction of such component corporation either immediately before such transaction or for any prior period, or of the capital addition or capital reduction either immediately before such transaction or for any prior period of its component corporations in any transaction before such transaction.

“(2) In case such transaction occurred in a taxable year of such component corporation beginning after December 31, 1941, for the purpose of computing the excess profits credit of such component corporation for such taxable year, the amount of its average base period net income or Supplement A average base period net income, as the case may be, shall be limited to an amount which bears the same ratio to such average base period net income or Supplement A average base period net income, as the case may be (computed without regard to this paragraph but with the application of paragraph (1) in case of a prior transaction described in subsection (a) with respect to such component corporation or a component corporation thereof), as the number of days in such taxable year before the day after such transaction bears to the total number of days in such taxable year.

For the purposes of section 742, in the case of a corporation which is a component corporation in a transaction described in subsection (a), in computing for any taxable year the Supplement A average base period net income of the acquiring corporation in such transaction or of a corporation of which such acquiring corporation becomes a component corporation, no account shall be taken of the excess profits net income of such component corporation for any period beginning with the day after such transaction.

(d) In the case of a taxpayer which is an acquiring corporation the base period shall be the four calendar years 1936 to 1939, both inclusive, except that, if the taxpayer became an acquiring corporation prior to September 1, 1940, the base period shall be the same as that applicable to its first taxable year ending in 1941.

“(e) Base Period Years.—In the case of a taxpayer which is an acquiring corporation its base period years shall be the four successive twelve-month periods beginning on the same date as the beginning of its base period.

“(f) Existence of Acquiring Corporation.—For the purposes of section 712 (a), if any component corporation of the taxpayer was in existence before January 1, 1940, the taxpayer shall be considered to have been in existence before such date.

“(g) Component Corporations of Component Corporations.—If a corporation is a component corporation of an acquiring corporation, under subsection (b) or under this subsection, it shall (except for the purposes of section 742 (d) (1) and (2) and section 743 (a) (1), (2), and (3)) also be a component corporation of the corporation of which such acquiring corporation is a component corporation.

“(h) Sole Proprietorship.—For the purposes of sections 740 (a) (1) (D), 740 (b) (5), and 742 (g), a business owned by a sole proprietorship shall be considered a partnership.”

(b) Repeal of Section 741 (a).—Section 741 (a) is repealed.

(c) Amendments to Section 742.—Section 742 is amended to read as follows:

“SEC. 742. SUPPLEMENT A AVERAGE BASE PERIOD NET INCOME.

“In the case of a taxpayer which is an acquiring corporation, its average base period net income (for the purpose of the credit com-
computed under section 713) shall be the amount computed under section 713 or the amount of its Supplement A average base period net income, whichever is the greater. The Supplement A average base period net income shall be the amount computed without regard to subsection (b) of this section or computed under subsection (h) of this section, whichever is the greater. The Supplement A average base period net income shall be computed as follows:

(a) By ascertaining with respect to each of its base period years—

(i) The amount of its and each of its component corporation's excess profits net income for each of its and such component corporation's taxable years beginning with or within such base period year; or, in the case of each such taxable year of the taxpayer or of such component corporation, as the case may be, in which the deductions plus the credit for dividends received and the credit provided in section 26(a) (relating to interest on certain obligations of the United States and its instrumentalities) exceeded the gross income, the amount of such excess;

(ii) (A) The aggregate of the amounts of excess profits net income ascertained under paragraph (i); (B) the aggregate of the excesses ascertained under paragraph (i); and (C) the difference between the aggregates found under clause (A) and clause (B). If the aggregate ascertained under clause (A) is greater than the aggregate ascertained under clause (B), the difference shall for the purposes of subsection (b) be designated a 'plus amount', and if the aggregate ascertained under clause (B) is greater than the aggregate found under clause (A), the difference shall for the purposes of subsection (b) be designated a 'minus amount'.

If, in the case of the taxpayer or any component corporation of the taxpayer, one and only one taxable year of the taxpayer or such component corporation, as the case may be, begins with or within such base period year and such taxable year is less than twelve months, the amount of the excess profits net income, or the amount of such excess of deductions plus the credit for dividends received and the credit provided in section 26(a) (relating to interest on certain obligations of the United States and its instrumentalities) over gross income, as the case may be, shall be placed on an annual basis in the same manner as is provided in section 711(a)(3). If more than one taxable year of the taxpayer or such component corporation, as the case may be, begins with or within such base period year, the aggregate of the amounts of excess profits net income minus the aggregate of the excesses of deductions plus the credit for dividends received and the credit provided in section 26(a) (relating to interest on certain obligations of the United States and its instrumentalities) over gross income, or the aggregate of such excesses minus the aggregate of the amounts of excess profits net income, as the case may be, for such taxable year, shall be adjusted to such extent as the Commissioner, under regulations prescribed by him with the approval of the Secretary, prescribes as necessary in order that such base period year shall reflect income for a period of twelve months. For the purposes of this section, a taxable year of a component corporation beginning within the base period which also begins with or within the taxable year of the acquiring corporation in which the acquisition occurred, or which also begins with or within the same base period year with which or within which began such taxable year of the acquiring corporation, shall be considered a taxable year of the acquiring corporation,
and such taxable year shall be considered to have begun in the base period year with which or within which such taxable year of the acquiring corporation began.

"(b) By adding the plus amounts ascertained under subsection (a) (2) for each year of the base period; and

"(1) If the tax under this subchapter is being computed for a taxable year not beginning after December 31, 1941, by subtracting from such sum, if for two or more years of the basis period there was a minus amount, the sum of the minus amounts, excluding the greatest; or

"(2) If the tax under this subchapter is being computed for a taxable year beginning after December 31, 1941, by subtracting from such sum the sum of the minus amounts. If the amount used under the preceding sentence for the lowest year is less than 75 per centum of the sum of the plus amounts reduced by the sum of the minus amounts for the other years in the base period divided by three, the amount which shall be used for such lowest year shall be 75 per centum of the amount last ascertained.

"(c) By dividing the amount ascertained under subsection (b) by four.

"(d) In no case shall the average base period net income be less than zero. In the case of a taxpayer which becomes an acquiring corporation in any taxable year beginning after December 31, 1939, if, on September 11, 1940, and at all times until the taxpayer became an acquiring corporation:

"(1) The taxpayer owned not less than 75 per centum of each class of stock of each of the qualified component corporations involved in the transaction in which the taxpayer became an acquiring corporation; or

"(2) One of the qualified component corporations involved in the transaction owned not less than 75 per centum of each class of stock of the taxpayer, and of each of the other qualified component corporations involved in the transaction, the average base period net income of the taxpayer shall not be less than (A) the average base period net income of that one of its qualified component corporations involved in the transaction the average base period net income of which is greatest, or (B) the average base period net income of the taxpayer computed without regard to the base period net income of any of its qualified component corporations involved in the transaction. As used in this subsection, the term 'qualified component corporation' means a component corporation which was in existence on the date of the beginning of the taxpayer's base period.

"(e) For the purposes of subsection (a) (1) of this section—

"(1) If neither the taxpayer corporation nor any of its component corporations was actually in existence on December 31, 1936, the excess profits net income of each such corporation for each base period year at no time during which any of such corporations was actually in existence, shall (except in the case of a corporation which became a component corporation of its acquiring corporation before the beginning of the acquiring corporation's first taxable year which began in 1940) be an amount equal to 8 per centum of the excess of—

"(A) in the case of any such corporation to which paragraph (2) is not applicable, the daily invested capital of such corporation for the first day of its first taxable year under this subchapter beginning in 1940 over

"(B) an amount equal to the same percentage of such daily invested capital as would be applicable under section
720 in reduction of the average invested capital of such corporation for the last taxable year beginning in 1939 if such section had been applicable to such year (computed as if the admissible and inadmissible assets of any other such corporation with respect to which it became, in such taxable year, an acquiring corporation, had been held by it).

(2) In case the transaction by which a corporation became a component corporation of its acquiring corporation occurred in the last taxable year of such component corporation beginning in 1939 but on a day in a taxable year of such acquiring corporation beginning in 1940, the excess profits net income of such component corporation for each base period year described in paragraph (1) shall be an amount equal to 8 per centum of the excess of—

(A) the daily invested capital of such component corporation for such day, over

(B) an amount equal to the same percentage of such daily invested capital as would be applicable under section 720 in reduction of the average invested capital of such component corporation for the twelve-month period ending with the preceding day if such twelve-month period constituted a taxable year and such section had been applicable to such taxable year.

(3) In case any corporation described in paragraph (1) owned stock in any other such corporation on the first day of such owning corporation’s first taxable year under this subchapter beginning in 1940, the amounts computed under subparagraphs (A) and (B) of paragraphs (1) and (2) with respect to such corporations shall be adjusted, under regulations prescribed by the Commissioner with the approval of the Secretary, to such extent as may be necessary to prevent the excess profits net income of such corporations for the base period years described in paragraph (1) from reflecting money or property having been paid in by either of such corporations to the other for stock or as paid-in surplus or as a contribution to capital, or from reflecting stock of either having been paid in for stock of the other or as paid-in surplus or as a contribution to capital. For the purposes of this paragraph, stock in either such corporation which has in the hands of the other corporation a basis determined with reference to the basis of stock previously acquired by the issuance of such other corporation’s own stock shall be deemed to have been paid in for the stock of such other corporation.

(4) In determining whether, for any taxable year, the deductions plus the credit for dividends received and the credit provided in section 26 (a) (relating to interest on certain obligations of the United States and its instrumentalities) exceeded the gross income, and in determining the amount of such excess, the adjustments provided in section 711 (b) (1) shall be made.

(f) (1) If, after December 31, 1938—

(A) the taxpayer acquired stock in another corporation, and thereafter such other corporation became a component corporation of the taxpayer, or

(B) a corporation (hereinafter called ‘first corporation’) acquired stock in another corporation (hereinafter called ‘second corporation’), and thereafter the first and second corporations became component corporations of the taxpayer,
then to the extent that the consideration for such acquisition was not the issuance of the taxpayer's or first corporation's, as the case may be, own stock, the Supplement A average base period net income of the taxpayer shall be reduced, and the transferred capital addition and reduction adjusted, in respect of the income and capital addition and reduction of the corporation whose stock was so acquired and in respect of the income and capital addition and reduction of any other corporation which at the time of such acquisition was connected directly or indirectly through stock ownership with the corporation whose stock was so acquired and which thereafter became a component corporation of the taxpayer, in such amounts and in such manner as shall be determined in accordance with regulations prescribed by the Commissioner with the approval of the Secretary. For the purposes of this paragraph, stock which has, in the hands of the taxpayer or first corporation, as the case may be, a basis determined with reference to the basis of stock previously acquired by the issuance of the taxpayer's or first corporation's, as the case may be, own stock, shall be considered as having been acquired in consideration of the issuance of the taxpayer's or first corporation's, as the case may be, own stock.

"(2) If during the taxable year for which tax is computed under this subchapter the taxpayer acquires assets in a transaction which constitutes it an acquiring corporation, the amount includible under subsection (a), attributable to such transaction, shall be limited to an amount which bears the same ratio to the amount computed without regard to this subsection as the number of days in the taxable year after such transaction bears to the total number of days in such taxable year.

"(g) In the case of a partnership which is a component corporation by virtue of section 740 (b) (5), the computations required by this Supplement shall be made, under rules and regulations prescribed by the Commissioner with the approval of the Secretary, as if such partnership had been a corporation. For the purpose of such computations, in making the adjustment for income taxes required by section 711 (b) (1) (A), the partnership so regarded as a corporation shall be considered as having distributed all its net income as a dividend.

"(h) INCREASED EARNINGS IN LAST HALF OF BASE PERIOD.—

"(1) GENERAL RULE.—The Supplement A average base period net income determined under this subsection shall be computed by ascertaining for each half of the base period the sum of the plus amounts determined under subsection (a) reduced if for any year in such half a minus amount was determined by the minus amount for such year. If the amount ascertained for the second half exceeds the amount ascertained for the first half, the Supplement A average base period net income shall be the sum, divided by two, of the amount so ascertained for the second half plus one-half of such excess, except that it shall not exceed the largest plus amount determined under subsection (a) with respect to any base period year.

"(2) LIMITATION ON AMOUNT INCLUDIBLE FOR CERTAIN TAXABLE YEARS ENDING AFTER MAY 31, 1940.—For the purposes of this subsection the excess profits net income of any corporation for any taxable year beginning in 1939 and ending after May 31, 1940, shall in no case exceed an amount computed as follows:

"(A) By reducing the excess profits net income by an amount which bears the same ratio thereto as the number of
months after May 31, 1940, bears to the total number of months in such taxable year; and

"(B) By adding to the amount ascertained under subparagraph (A) an amount which bears the same ratio to the excess profits net income for the last preceding taxable year as such number of months after May 31, 1940, bears to the number of months in such preceding year. The amount added under this subparagraph shall not exceed the amount of the excess profits net income for such last preceding taxable year.

"(C) If the number of months in such preceding taxable year is less than such number of months after May 31, 1940, by adding to the amount ascertained under subparagraph (B) an amount which bears the same ratio to the excess profits net income for the second preceding taxable year as the excess of such number of months after May 31, 1940, over the number of months in such preceding taxable year bears to the number of months in such second preceding taxable year.

(d) AMENDMENTS TO SECTION 743.—Section 743 is amended to read as follows:

"SEC. 743. NET CAPITAL CHANGES.

"(a) TAXPAYER USING THIS SUPPLEMENT.—For the purposes of section 713 (g), if the transaction which constitutes the taxpayer an acquiring corporation occurs in a taxable year of the taxpayer which begins after December 31, 1939, and the taxpayer's average base period net income is computed under section 742, the following rules shall apply in computing the daily capital addition and reduction of the taxpayer for each day after such transaction:

"(1) The transferred capital addition or reduction of the component corporation shall be treated as if it were a capital addition or reduction, as the case may be, of the taxpayer.

"(2) The transferred capital addition of the component corporation shall be its daily capital addition as of the time immediately before the transaction (computed under section 713 (g), but without regard to its reduction under the fourth sentence of paragraph (3) on account of excluded capital, but with the application of paragraph (6) of this subsection).

"(3) The transferred capital reduction of the component corporation shall be its daily capital reduction as of the time immediately before the transaction (computed under section 713 (g) but with the application of paragraph (7) of this subsection).

"(4) In computing the daily capital addition of the taxpayer, money or property paid in to the taxpayer by any of its component corporations, and property consisting of stock in any such component corporation paid in by shareholders of such component corporation, shall be disregarded.

"(5) In computing the daily capital reduction of the taxpayer, distributions by the taxpayer to any of its component corporations not out of earnings and profits shall be disregarded.

"(6) In computing the transferred capital addition of the component corporation, money or property paid in to such component corporation by the taxpayer or any other component corporation and property consisting of stock in the taxpayer or any other component corporation paid in by shareholders of the taxpayer or other component corporation, shall be disregarded.
"(7) In computing the transferred capital reduction of the component corporation, distributions by such component corporation to the taxpayer or any other component corporation shall be disregarded.

"(8) The daily capital addition of the taxpayer to which any amount is added under paragraph (1) shall be the amount thereof computed before its reduction under the fourth sentence of section 713 (g) (3) on account of excluded capital.

"(b) Rule Where Acquiring Corporation Is Component of Taxpayer.—In cases where an acquiring corporation is a component of the taxpayer, and the transaction which constitutes such corporation an acquiring corporation occurs in a taxable year of such corporation which begins after December 31, 1939, for the purpose of determining the daily capital addition or reduction of the taxpayer the above rules shall be applied in a similar manner to determine the daily capital addition or reduction of such acquiring corporation for each day after such transaction.

(e) Amendments to Excess Profits Tax Made Necessary by Amendments to Supplement A.—

(1) Cross-reference.—Section 712 (relating to allowance of excess profits credit) is amended by inserting at the end thereof the following new subsection:

“(d) Special Rule in Connection With Certain Reorganizations.—For the existence of taxpayer through component corporation, see section 740 (f).”

(2) Technical Amendment.—Section 713 (a) (1) (A) (relating to amount of credit for income method) is amended to read as follows:

“(A) 95 per centum of the average base period net income.”

(f) Taxable Years to Which Amendments Applicable.—The amendments made by this section shall be applicable only to the computation of the tax for taxable years beginning after December 31, 1941, except that (1) the last sentence of section 740 (c), as added by subsection (a) of this section shall be applicable to the computation of the tax for all taxable years beginning after December 31, 1939, and (2) if a taxpayer, within the time and in the manner and subject to such regulations as the Commissioner with the approval of the Secretary prescribes, elects to have such amendments (except those which by their terms are limited to taxable years beginning after December 31, 1941, and except that referred to in clause (1)) apply retroactively to all taxable years of the taxpayer beginning after December 31, 1939, such amendments shall also be applicable to the computation of the tax for taxable years beginning after December 31, 1939.

SEC. 229. TERMINATION OF SUPPLEMENT B.

(a) Retroactive Repeal of Section 752.—

(1) Section 752 (relating to highest bracket amount) is repealed as of the date of enactment of the Second Revenue Act of 1940.

(2) Section 710 (a) (2) (relating to application of highest bracket amount in computing tax) is repealed as of the date of enactment of the Second Revenue Act of 1940.

(b) Sections 750 and 751 (relating to determination of property paid in, etc., in certain cases) shall not apply with respect to any taxable year beginning after December 31, 1941.
SEC. 230. INVESTED CAPITAL IN CONNECTION WITH CERTAIN EXCHANGES AND LIQUIDATIONS.

(a) Exchanges and Liquidations.—Chapter 2E is amended by inserting at the end thereof the following new Supplement:

"Supplement C—Invested Capital in Connection With Certain Exchanges and Liquidations"

"SEC. 760. EXCHANGES.

"(a) Definitions, Etc.—For the purposes of this section—

"(1) 'Exchange', 'Transferor', and 'Transferee'.—The term 'exchange' means a transaction by which one corporation (hereinafter called 'transferee') receives property of another corporation (hereinafter called 'transferor') and the basis of the property received, in the hands of the transferee, for the purposes of section 718 (a) is determined by reference to the basis in the hands of the transferor.

"(2) Determination of Basis of Property Received.—The basis, in the hands of the transferee, of the property of the transferor received by the transferee upon the exchange shall be determined in accordance with section 718 (a).

"(b) Rule.—In the application of section 718 (a) to a transferee upon an exchange in determining the amount paid in for stock of the transferee, or as paid-in surplus or as a contribution to capital of the transferee, in connection with such exchange, only an amount shall be deemed to have been so paid in equal to the excess of the basis in the hands of the transferee of the property of the transferor received by the transferee upon the exchange over the sum of—

"(1) The amount of any liability of the transferor assumed upon the exchange and of any liability subject to which such property was so received, plus

"(2) The amount of any liability of the transferee (not arising out of any liability described in paragraph (1)) constituting consideration for the property so received, plus

"(3) The aggregate of the amount of any money and the fair market value of any other property (other than such stock and other than property described in paragraphs (1) and (2)) transferred to the transferor.

"(c) Reduction in Daily Invested Capital.—In the application of section 717 to a transferee upon an exchange, the daily invested capital for any day after such exchange shall be reduced by an amount equal to the amount by which the sum of the amounts specified in paragraphs (1), (2), and (3) of subsection (b) exceeds the basis in the hands of the transferee of the property of the transferor received upon the exchange.

"SEC. 761. INVESTED CAPITAL ADJUSTMENT AT THE TIME OF TAX-FREE INTERCORPORATE LIQUIDATIONS.

"(a) Definition of Intercorporate Liquidation.—As used in this section, the term 'intercorporate liquidation' means the receipt (whether or not after December 31, 1941) by a corporation (hereinafter called the 'transferee') of property in complete liquidation of another corporation (hereinafter called the 'transferor') to which

"(1) the provisions of section 112 (b) (6), or the corresponding provision of a prior revenue law, is applicable or

"(2) a provision of law is applicable prescribing the non-recognition of gain or loss in whole or in part upon such receipt
(including a provision of the regulations applicable to a consolidated income or excess profits tax return but not including section 112 (b) (7), (9), or (10) or a corresponding provision of a prior revenue law),

but only if none of such property so received is a stock or a security in a corporation the stock or securities of which are specified in the law applicable to the receipt of such property as stock or securities permitted to be received (or which would be permitted to be received if they were the sole consideration) without the recognition of gain.

"(b) Definition of Plus Adjustment and Minus Adjustment. —

For the purposes of this section—

"(1) Plus Adjustment. — The term ‘plus adjustment’ means the amount, with respect to an intercorporate liquidation, determined to be equal to the amount by which the aggregate of the amount of money received by the transferee in such intercorporate liquidation, and of the adjusted basis at the time of such receipt of all property (other than money) so received, exceeds the sum of—

"(A) the aggregate of the adjusted basis of each share of stock with respect to which such property was received; such adjusted basis of each share to be determined immediately prior to the receipt of any property in such liquidation with respect to such share, and

"(B) the aggregate of the liabilities of the transferor assumed by the transferee in connection with the receipt of such property, of the liabilities (not assumed by the transferee) to which such property so received was subject, and of any other consideration (other than the stock with respect to which such property was received) given by the transferee for such property so received.

"(2) Minus Adjustment. — The term ‘minus adjustment’ means the amount, with respect to an intercorporate liquidation, determined to be equal to the amount by which the sum of—

"(A) the aggregate of the adjusted basis of each share of stock with respect to which such property was received; such adjusted basis of each share to be determined immediately prior to the receipt of any property in such liquidation with respect to such share, and

"(B) the aggregate of the liabilities of the transferor assumed by the transferee in connection with the receipt of such property, of the liabilities (not assumed by the transferee) to which such property so received was subject, and of any other consideration (other than the stock with respect to which such property was received) given by the transferee for such property so received exceeds the aggregate of the amount of the money so received and of the adjusted basis, at the time of receipt, of all property (other than money) so received.

"(3) Rules for Application of Paragraphs (1) and (2). — In determining the plus adjustment or minus adjustment with respect to any share, the computation shall be made in the same manner as is prescribed in paragraphs (1) and (2) of this subsection, except that there shall be brought into account only that part of each item which is determined to be attributable to such share.

"(c) Rules for the Application of This Section. —

"(1) Stock Having Cost Basis. — The property received by a transferee in an intercorporate liquidation attributable to a share of stock having in the hands of the transferee a basis determined to be a cost basis, shall be considered to have, for the purposes of
subsection (b), an adjusted basis at the time so received determined as follows:

(A) The aggregate of the property (other than money) held by the transferor at the time of the acquisition by the transferee of control of the transferor (or, if such share was acquired after the acquisition of such control, at the time of the acquisition of such share, or, if such control was not acquired, at the time immediately prior to the receipt of any property in the intercorporate liquidation in respect of such share) shall be deemed to have an aggregate basis equal to the amount obtained by (i) multiplying the amount of the adjusted basis at such time of such share in the hands of the transferee by the aggregate number of share units in the transferor at such time (the interest represented by such share being taken as the share unit), and (ii) adjusting for the amount of money on hand and the liabilities of the transferor at such time.

(B) The basis which property of the transferor is deemed to have under subparagraph (A) at the time therein specified shall be used in determining the basis of property subsequently acquired by the transferor the basis of which is determined with reference to the basis of property specified in subparagraph (A).

(C) The basis which property of the transferor is deemed to have under subparagraphs (A) and (B) at the time therein specified shall be used in determining all subsequent adjustments to the basis of such property.

(D) The property so received by the transferee shall be deemed to have, at the time of its receipt, the same basis it is deemed to have under the foregoing provisions of this paragraph in the hands of the transferor, or in the case of property not specified in subparagraph (A) or (B), the same basis it would have had in the hands of the transferor.

(E) Only such part of the aggregate property received by the transferee in the intercorporate liquidation as is attributable to such share shall be considered as having the adjusted basis which property is deemed to have under subparagraphs (A), (B), (C), and (D) of this paragraph.

(2) Basis of stock not a cost basis.—The property received by a transferee in an intercorporate liquidation attributable to a share of stock having in the hands of the transferee a basis determined to be a basis other than a cost basis shall, for the purposes of subsection (b), be considered to have, at the time of its receipt, the basis it would have had had the first sentence of section 113 (a) (15) been applicable.

(3) Definition of control.—As used in this subsection, the term 'control' means the ownership of stock possessing at least 80 per centum of the total combined voting power of all classes of stock entitled to vote and the ownership of at least 80 per centum of the total number of shares of all other classes of stock (except nonvoting stock which is limited and preferred as to dividends), but only if in both cases such ownership continues until the completion of the intercorporate liquidation.

(d) Adjustment of equity invested capital.—If property is received by the transferee in an intercorporate liquidation, in computing the equity invested capital of the transferee for any day following the completion of such intercorporate liquidation—

(1) with respect to any share of stock in the transferor having in the hands of the transferee, immediately prior to the receipt
of any property in such intercorporate liquidation, a basis determined to be a cost basis, the earnings and profits or deficit in earnings and profits of the transferee shall be computed as if on the day following the completion of such intercorporate liquidation the transferee had realized a recognized gain equal to the amount of the plus adjustment in respect of such share, or had sustained a recognized loss equal to the amount of the minus adjustment in respect of such share;

"(2) with respect to any share of stock in the transferor having in the hands of the transferee, immediately prior to the receipt of any property in such intercorporate liquidation, a basis determined to be a basis other than a cost basis, there shall be treated as an amount includible in the sum specified in section 718 (a) the amount of the plus adjustment with respect to such share, or as an amount includible in the sum specified in section 718 (b) the amount of the minus adjustment with respect to such share.

"(e) INVESTED CAPITAL BASIS.—The adjusted basis which property received by the transferee in an intercorporate liquidation is considered to have under the provisions of subsection (c) at the time of its receipt shall be thereafter treated as the adjusted basis, in lieu of the adjusted basis otherwise prescribed, in computing any amount, determined by reference to the basis of such property in the hands of the transferee, entering into the computation of the invested capital of the transferee, or of any other corporation the computation of the invested capital of which is determined by reference to the basis of such property in the hands of the transferee.

"(f) STATUTORY MERGERS AND CONSOLIDATIONS.—If a corporation owns stock in another corporation and such corporations are merged or consolidated in a statutory merger or consolidation, then for the purposes of this section and section 718 such stock shall be considered to have been acquired (in such statutory merger or consolidation) by the corporation resulting from the statutory merger or consolidation, and the properties of such other corporation attributable to such stock to have been received by such resulting corporation as a transferee from such other corporation as a transferor in an intercorporate liquidation.

"(g) DETERMINATIONS.—

"(1) REGULATIONS.—Any determination which is required to be made under this section (including determinations in applying this section in cases where there is a series of transferees of the property and cases where the stock of the transferor is acquired by the transferee from another corporation, and the determinations of the basis and adjusted basis which property or items thereof have or are considered to have) shall be made in accordance with regulations which shall be prescribed by the Commissioner with the approval of the Secretary. If the transferor or the transferee is a foreign corporation, the provisions of this section shall apply to such extent and under such conditions and limitations as may be provided in such regulations.

"(2) APPLICATION TO LIQUIDATION EXTENDING OVER LONG PERIOD.—The Commissioner is authorized to prescribe rules similar to those provided in this section with respect to the days within the period beginning with the date on which the first property is received in the intercorporate liquidation and ending with the day of its completion; and the extent to which, and the conditions and limitations under which, such rules are to be applicable."
(b) **TECHNICAL AMENDMENT.**

(1) Section 718 (d) is amended to read as follows:

“(d) For special rules affecting computation of property paid in for stock in connection with certain exchanges and liquidations, see Supplement C.”

(2) Section 719 (a) (1) is amended by striking out “and not including indebtedness described in section 751 (b) relating to certain exchanges”.

(c) **PREVIOUS RULES TERMINATED.**—Section 718 (a) (5) (relating to increase in equity invested capital on account of gain on tax-free liquidation), section 718 (b) (4) (relating to reduction in equity invested capital on account of loss on tax-free liquidation), and section 718 (c) (4) (relating to property paid in for stock on merger or consolidation) shall not apply with respect to any taxable year beginning after December 31, 1941.

(d) **OPTIONAL RETROACTIVITY OF AMENDMENTS TO 1940 AND 1941.**—The amendments made by this section, inserting section 760 and section 761, shall also be applicable in the computation of the tax for all taxable years beginning after December 31, 1939, if the taxpayer, within the time and in the manner and subject to such regulations as the Commissioner, with the approval of the Secretary, prescribes, elects to have either or both of such amendments apply. For any taxable year for which the provisions of section 760 are applied retroactively, the amendment made by subsection (b) (2) of this section to section 719 (a) (1) shall also apply. In case the provisions of section 761 are applied retroactively, the provisions of section 718 (a) (5), section 718 (b) (4), and section 718 (c) (4) shall not apply in such computations.

**Part II—Post-War Refund of Excess Profits Tax**

**SEC. 250. POST-WAR REFUND OF EXCESS PROFITS TAX.**

Subchapter E of Chapter 2 is amended by inserting at the end thereof the following new Part:

“**Part III—Post-War Refund of Excess Profits Tax**

**SEC. 750. POST-WAR REFUND OF EXCESS PROFITS TAX.**

“(a) **IN GENERAL.**—The Secretary of the Treasury is authorized and directed to establish a credit to the account of each taxpayer subject to the tax imposed under this subchapter, for each taxable year ending after December 31, 1941 (except in the case of a taxable year beginning in 1941 and ending before July 1, 1942), and not beginning after the date of cessation of hostilities in the present war, of an amount equal to 10 per centum of the tax imposed under this subchapter for each such taxable year. For the purposes of this part, in the case of a taxpayer whose tax is determined under section 710 (a) (3), the term “tax imposed under this subchapter” means the excess of the tax imposed by such section 710 (a) (3) over the tax that would be imposed if such section 710 (a) (3) were not applicable.

“(b) **APPLICATION OF CREDIT TO PURCHASE OF BONDS.**—Within three months after the payment of the amount of the excess profits tax shown on the return for a taxable year to which subsection (a) applies, if the payment is made before three months before the date of maturity of bonds for such year under subsection (c), there shall be issued to and in the name of the taxpayer bonds of the United States in an aggregate amount equal to 10 per centum of the tax paid in respect of which a...
credit is provided under subsection (a), and the credit established under subsection (a) for such taxable year is hereby made available for the purchase of such bonds.

"(c) TERMS AND MATURITY OF BONDS.—The bonds provided for in subsection (a) shall be issued under the authority and subject to the provisions of the Second Liberty Bond Act, as amended, and the purposes for which bonds may be issued under such Act are extended to include the purposes for which bonds are required to be issued under this section. Such bonds shall bear no interest, shall be nonnegotiable, and shall not be transferable by sale, exchange, assignment, pledge, hypothecation, or otherwise, on or before the date of cessation of hostilities in the present war, but after such date, such bonds shall be negotiable, and may be sold, exchanged, pledged, assigned, hypothecated, or otherwise transferred, without restriction, and shall be redeemable (at the option of the United States) in whole or in part upon three months' notice. Such bonds for any taxable year to which this section applies shall mature on the last day of that calendar year, beginning after the date of cessation of hostilities in the present war, which is shown in the following table to be applicable to such bonds for such year:

<table>
<thead>
<tr>
<th>Bonds purchased with the credit</th>
<th>Calendar year (beginning after cessation of hostilities on last day of which bonds mature)</th>
</tr>
</thead>
<tbody>
<tr>
<td>for any taxable year beginning</td>
<td></td>
</tr>
<tr>
<td>Within the calendar year 1941 or 1942</td>
<td>2nd</td>
</tr>
<tr>
<td>Within the calendar year 1943</td>
<td>3rd</td>
</tr>
<tr>
<td>Within the calendar year 1944</td>
<td>4th</td>
</tr>
<tr>
<td>After December 31, 1944</td>
<td>5th</td>
</tr>
</tbody>
</table>

"(d) EXEMPTION OF PROCEEDS FROM TAX.—The proceeds of any such bond upon redemption shall not be included in gross income.

"(e) DATE OF CESSION OF HOSTILITIES IN THE PRESENT WAR.—As used in this section, the term 'date of cessation of hostilities in the present war' means the date on which hostilities in the present war between the United States and the governments of Germany, Japan, and Italy cease, as fixed by proclamation of the President or by concurrent resolution of the two Houses of Congress, whichever date is earlier, or in case the hostilities between the United States and such governments do not cease at the same time, such date as may be so fixed as an appropriate date for the purposes of this section.

"SEC. 781. SPECIAL RULES FOR APPLICATION OF SECTION 780.

"(a) EFFECT OF DEFICIENCIES.—If a deficiency in respect of the excess profits tax for any taxable year for which a credit is provided in section 780 (a) is paid by the taxpayer before three months before the date of maturity of the bonds for such year, an amount of such credit equal to 10 per centum of the excess of the tax imposed by this subchapter on the basis of which the deficiency was determined, over the tax imposed by this subchapter as previously computed and paid shall be available, as provided in section 780 (b), for the purchase of bonds as provided under such section, and there shall be issued to the taxpayer bonds under such section in an amount equal to such excess and with the same maturity as in the case of bonds issued with respect to the taxable year with respect to which the deficiency is determined.

"(b) EFFECT OF REFUNDS.—If an overpayment of the tax imposed by this subchapter for any taxable year for which a credit is provided in section 780 (a) is refunded or credited to the taxpayer under the internal revenue laws, the credit, if any, provided in such section then existing in favor of the taxpayer shall be reduced by an amount equal to 10 per centum of the excess of the tax imposed by this sub-
chapter on the basis of which such tax (in respect of which the internal revenue refund or credit was made) was previously computed and paid, over the tax imposed by this subchapter as determined in connection with the determination of the amount of the overpayment. In such a case, if such credit provided in section 780 (a) is less than the amount by which it is required to be reduced, or if there is no such credit then existing in favor of the taxpayer, the excess of such amount over the amount of such credit, if any, shall be carried forward as a charge against the taxpayer to be applied in reduction of a subsequent credit under section 780 (a); and if no such subsequent credit is made in favor of the taxpayer, the amount of such charge (without interest) shall be paid by the taxpayer to the United States or the amount of bonds previously issued to the taxpayer under section 780 (b) shall be adjusted on account of such charge.

"(c) Tax Payments After Cut-off Date.—In the case of a payment of the tax imposed by this subchapter shown on the return for any taxable year for which a credit is provided in section 780 (a), or the payment of a deficiency in respect of such tax for any such taxable year, after the date prescribed in section 780 (b) or 781 (a) but before the date of maturity of the bonds with respect to such taxable year under section 780 (c), the amount of the credit under section 780 (a) for such taxable year attributable to such payment shall, so far as practicable, be available, as provided in section 780 (b), for the purchase of bonds as provided under such section, and, so far as practicable, there shall be issued to the taxpayer bonds under such section with the same maturity as bonds issued with respect to such taxable year. To the extent that it is not practicable to issue bonds against such amount of the credit, the taxpayer shall be paid in cash. In case after the date of maturity of the bonds of any taxable year under section 780 (c) there is any credit under section 780 (a) remaining in favor of the taxpayer, attributable to such year, such remainder shall be paid to the taxpayer in cash. No amount of any payment made under this subsection to a taxpayer shall be included in gross income.

"(d) Limitation.—The credit under section 780 (a) for any taxable year shall not be greater than the excess of the amount of the tax paid under this subchapter to the United States (and not credited or refunded under the internal revenue laws) in respect of such year over the amount of tax which would be payable to the United States if the excess profits tax rate were 81 per centum, or if the limitation of section 710 is applicable if the amount determined under such section were reduced by 10 per centum.

"SEC. 783. CREDIT FOR DEBT RETIREMENT.

"(a) General Rule.—An amount equal to 40 per centum of the amounts paid during the taxable year in repayment of the principal of indebtedness shall, at the election of the taxpayer made in its return for such year, be allowed as a credit against the tax for such year imposed by this subchapter.

"(b) Limitations.—The credit under subsection (a) with respect to any taxable year shall in no event exceed whichever of the following amounts is the lesser—

"(1) An amount equal to 10 per centum of the tax imposed under this subchapter for the taxable year.
"(2) An amount equal to 40 per centum of the amount by which
the smallest amount of indebtedness during the period beginning
September 1, 1942, and ending with the close of the preceding
taxable year exceeds the amount of indebtedness as of the close
of the taxable year.

"(3) In case such taxable year begins in 1942 prior to Septem-
ber 2, 1942, and ends after September 1, 1942, an amount equal
to 40 per centum of the amount by which the amount of indebted-
ness as of September 1, 1942, exceeds the amount of indebtedness
as of the close of the taxable year.

"(4) In case such taxable year begins in 1941 or ends before
September 1, 1942, zero.

No interest shall be allowed or paid by the United States on account
of any overpayment of tax attributable to any credit allowed under
this section.

"(c) Reduction of Credit and of Bonds Outstanding under
Section 780.—If a credit is allowed for debt repayment in a taxable
year pursuant to this section, the amount of such credit or refund shall
be deducted from the credit under section 780 (a) and the amount of
bonds issued under section 780 shall, to the extent necessary, be corre-
spondingly adjusted.

"(d) Definition of Indebtedness.—For the purposes of this section
the term 'indebtedness' means any indebtedness of the taxpayer or for
which the taxpayer is liable evidenced by a bond, note, debenture, bill
of exchange, certificate, or other evidence of indebtedness, mortgage,
or deed of trust."

TITLE III—CAPITAL STOCK AND DECLARED VALUE EXCESS PROFITS TAXES

SEC. 301. CAPITAL STOCK TAX.

(a) Technical Amendment.—Section 1200 (a) and (b) (relating
to rate of capital stock tax) are amended by striking out the word
"adjusted" wherever occurring therein.

(b) Annual Declaration of Value.—Section 1202 (relating to
declaration of value) is amended to read as follows:

"SEC. 1202. DECLARED VALUE.

"(a) Declaration of Value.—The declared value shall be the value
as declared by the corporation in its return for the year (which
declaration of value cannot be amended). The value declared by the
corporation in its return shall be as of the close of its last income-tax
taxable year ending with or prior to the close of the capital stock tax
taxable year (or as of the date of organization in the case of a cor-
poration having no income-tax taxable year ending with or prior to
the close of such declaration year).

"(b) Credit for China Trade Act Corporations.—For the pur-
pose of the tax imposed by section 1200 there shall be allowed in the
case of a corporation organized under the China Trade Act, 1922,
42 Stat. 849 (U. S. C., 1940 ed., title 15, ch. 4), as a credit against
the declared value of its capital stock, an amount equal to the propor-
tion of such declared value which the par value of the shares of
stock of the corporation, owned on the last day of the taxable year
by (1) persons resident in China, the United States, or possessions
of the United States, and (2) individual citizens of the United States
or China wherever resident, bears to the par value of the whole num-
ber of shares of stock of the corporation outstanding on such date.
For the purposes of this subsection shares of stock of a corporation
shall be considered to be owned by the person in whom the equitable right to the income from such shares is in good faith "vested; and as used in this subsection the term ‘China’ shall have the same meaning as when used in the China Trade Act, 1922.’’

(e) Returns.—The last sentence of section 1203 (b) (2) (relating to extensions of time for filing capital stock tax returns) is amended to read as follows: “With respect to the years ended June 30, 1941, and June 30, 1942, the extension may be for not more than ninety days.”

(d) Prior Returns Effective.—If a return for the year ended June 30, 1942, is filed under Chapter 6 of the Internal Revenue Code, without regard to the amendment thereof as made by this Act, the adjusted declared value reported by the corporation on such return (whether or not correct) shall constitute the declared value for the purposes of such Chapter 6, as amended by this Act, unless a different value is declared on a subsequent return for such year received within the prescribed filing period.

(e) Effective Date.—This section shall be effective only with respect to the year ended June 30, 1942, and succeeding years.

SEC. 302. DECLARED VALUE EXCESS-PROFITS TAX.

(a) Technical Amendments.—

(1) Section 600 (relating to rate of declared value excess profits tax) is amended by striking out the word “adjusted” wherever occurring therein.

(2) Section 601 (relating to declared value) is amended by striking out the word “adjusted” wherever occurring therein.

(b) Effective Date.—This section shall be effective only with respect to income-tax taxable years ending after June 30, 1942, and succeeding years.

SEC. 303. DECLARED VALUE EXCESS-PROFITS TAX FOR TAXABLE YEARS OF LESS THAN TWELVE MONTHS.

(a) Section 601 (relating to the adjusted declared value) is amended by striking out the last sentence thereof.

(b) Subchapter B of Chapter 2 is amended by inserting after section 604 the following new section:

"SEC. 605. INCOME-TAX TAXABLE YEAR OF LESS THAN TWELVE MONTHS.

(a) General Rule.—If the income-tax taxable year is a period of less than twelve months on account of a change in the accounting period of the taxpayer, the net income determined under section 602 for such income-tax taxable year (referred to in this section as the 'short taxable year') shall be placed on an annual basis by multiplying the amount thereof by the number of days in the twelve months ending with the close of the short taxable year and dividing by the number of days in the short taxable year. The tax shall be such part of the tax computed on such annual basis as the number of days in the short taxable year is of the number of days in the twelve months ending with the close of the short taxable year.

(b) Exception.—If the taxpayer establishes the amount of the tax under section 600 for the period of twelve months beginning with the first day of the short taxable year, computed as if such twelve-month period were an income-tax taxable year, under the law applicable to the short taxable year, and using the adjusted declared value applicable in determining the tax for such short taxable year, then
the tax determined under subsection (a) for the short taxable year shall be reduced to an amount which is such part of the tax computed for the twelve-month period as the net income for the short taxable year is of the net income established for such twelve-month period. The taxpayer (other than a taxpayer to which the next sentence applies) shall compute the tax and file its return without the application of this subsection. If, prior to one year from the date of the beginning of the short taxable year, the taxpayer has disposed of substantially all its assets, in lieu of the twelve-month period provided in the preceding provision of this subsection, the twelve-month period ending with the close of the short taxable year shall be used. For the purposes of this subsection, the net income for the short taxable year shall not be placed on an annual basis under the provisions of subsection (a), and the net income for the twelve-month period used shall in no case be considered less than the net income for the short taxable year. The benefits of this subsection shall not be allowed unless the taxpayer, at such time as regulations prescribed hereunder require, makes application therefor in accordance with such regulations, and such application, in the case of a taxpayer required to file return without regard to this subsection, shall be considered a claim for credit or refund. The Commissioner, with the approval of the Secretary, shall prescribe such regulations as he may deem necessary for the application of this subsection.

(c) Taxable Years to Which Amendments Applicable.—The amendments made by this section shall be applicable to taxable years beginning after December 31, 1939.

SEC. 304. TECHNICAL AMENDMENTS MADE NECESSARY BY CHANGE IN BASE FOR CORPORATION TAX.

Section 602 (relating to net income for purposes of the declared value excess-profits tax) is amended to read as follows:

"SEC. 602. NET INCOME.

"For the purposes of this subchapter the net income shall be the same as the net income for income tax purposes for the year in respect of which the tax under section 600 is imposed, computed without the deduction of the tax imposed by section 600, but with a credit against net income equal to the credit for dividends received provided in section 26 (b) of Chapter 1."

TITLE IV—ESTATE AND GIFT TAXES

Part I—Estate Tax

SEC. 401. ESTATES TO WHICH AMENDMENTS APPLICABLE.

Except as otherwise expressly provided, the amendments made by this Part shall be applicable only with respect to estates of decedents dying after the date of the enactment of this Act.

SEC. 402. COMMUNITY INTERESTS.

(a) Transfers of Community Property in Contemplation of Death, Etc.—Section 811 (d) (relating to revocable transfers) is amended by adding at the end thereof the following new paragraph:

"(5) Transfers of Community Property in Contemplation of Death, Etc.—For the purposes of this subsection and subsection (c), a transfer of property held as community property by the
decendent and surviving spouse under the law of any State, Territory, or possession of the United States, or any foreign country, shall be considered to have been made by the decedent, except such part thereof as may be shown to have been received as compensation for personal services actually rendered by the surviving spouse or derived originally from such compensation or from separate property of the surviving spouse."

(b) General Rule.—Section 811 (e) (relating to joint interests) is amended as follows:

(1) By striking out "(e) Joint Interests.—" and inserting in lieu thereof

"(e) Joint and Community Interests.—"

"(1) Joint Interests.—"

(2) By inserting at the end thereof the following new paragraph:

"(2) Community Interests.—To the extent of the interest therein held as community property by the decedent and surviving spouse under the law of any State, Territory, or possession of the United States, or any foreign country, except such part thereof as may be shown to have been received as compensation for personal services actually rendered by the surviving spouse or derived originally from such compensation or from separate property of the surviving spouse. In no case shall such interest included in the gross estate of the decedent be less than the value of such part of the community property as was subject to the decedent's power of testamentary disposition."

(c) Cross Reference.—For treatment of life insurance acquired with community property, see amendment to section 811 (g) made by section 404 of this Act.

SEC. 403. POWERS OF APPOINTMENT.

(a) General Rule.—Section 811 (f) (relating to powers of appointment) is amended to read as follows:

"(f) Powers of Appointment.—"

"(1) In general.—To the extent of any property (A) with respect to which the decedent has at the time of his death a power of appointment, or (B) with respect to which he has at any time exercised or released a power of appointment in contemplation of death, or (C) with respect to which he has at any time exercised or released a power of appointment by a disposition intended to take effect in possession or enjoyment at or after his death, or by a disposition under which he has retained for his life or any period not ascertainable without reference to his death or for any period which does not in fact end before his death (i) the possession or enjoyment of, or the right to the income from, the property, or (ii) the right, either alone or in conjunction with any person, to designate the persons who shall possess or enjoy the property or the income therefrom; except in case of a bona fide sale for an adequate and full consideration in money or money's worth.

"(2) Definition of power of appointment.—For the purposes of this subsection the term 'power of appointment' means any power to appoint exercisable by the decedent either alone or in conjunction with any person, except

"(A) a power to appoint within a class which does not include any others than the spouse of the decedent, spouse of the creator of the power, descendants of the decedent or his spouse, descendants (other than the decedent) of the creator of the power or his spouse, spouses of such descend-
ants, donees described in section 812 (d), and donees described in section 861 (a) (3). As used in this subparagraph, the term ‘descendant’ includes adopted and illegitimate descendants, and the term ‘spouse’ includes former spouse; and

“(B) a power to appoint within a restricted class if the decedent did not receive any beneficial interest, vested or contingent, in the property from the creator of the power or thereafter acquire any such interest, and if the power is not exercisable to any extent for the benefit of the decedent, his estate, his creditors, or the creditors of his estate.

If a power to appoint is exercised by creating another power to appoint, such first power shall not be considered excepted under subparagraph (A) or (B) from the definition of power of appointment to the extent of the value of the property subject to such second power to appoint. For the purposes of the preceding sentence the value of the property subject to such second power to appoint shall be its value unreduced by any precedent or subsequent interest not subject to such power to appoint.

“(3) DATE OF EXISTENCE OF POWER.—For the purposes of this subsection the power of appointment shall be considered to exist on the date of the decedent’s death even though the exercise of the power is subject to a precedent giving of notice or even though the exercise of the power takes effect only on the expiration of a stated period after its exercise, whether or not on or before the date of the decedent’s death notice has been given or the power has been exercised.”

(b) DEDUCTIONS FOR CHARITABLE, Etc., USE.—

(1) AMENDMENT TO SECTION 812 (d).—Section 812 (d) (relating to deduction in case of estates of citizens or residents) is amended by inserting after the first sentence the following new sentence: “Property includible in the decedent’s gross estate under section 811 (f) received by a donee described in this subsection shall, for the purposes of this subsection, be considered a bequest of such decedent.”

(2) AMENDMENT TO SECTION 861 (a) (3).—Section 861 (a) (3) (relating to deduction in case of estates of nonresidents not citizens) is amended by inserting after the first sentence the following new sentence: “Property includible in the decedent’s gross estate under section 811 (f) received by a donee described in this paragraph shall, for the purposes of this paragraph, be considered a bequest of such decedent.”

(c) LIABILITY OF RECIPIENT OF PROPERTY OVER WHICH DECEDENT HAD POWER OF APPOINTMENT.—Section 826 (relating to collection of unpaid tax) is amended by adding at the end thereof the following new subsection:

“(d) LIABILITY OF RECIPIENT OF PROPERTY OVER WHICH DECEDENT HAD POWER OF APPOINTMENT.—Unless the decedent directs otherwise in his will, if any part of the gross estate upon which the tax has been paid consists of the value of property included in the gross estate under section 811 (f), the executor shall be entitled to recover from the person receiving such property by reason of the exercise, nonexercise, or release of a power of appointment such portion of the total tax paid as the value of such property bears to the sum of the net estate and the amount of the exemption allowed in computing the net estate, determined under section 935 (c), or section 861, as the case may be. If there is more than one such person the executor shall be entitled to recover from such persons in the same ratio.”
(d) Powers With Respect to Which Amendments Not Applicable.—

(1) The amendments made by this section shall not apply with respect to a power to appoint, created on or before the date of the enactment of this Act, which is other than a power exercisable in favor of the decedent, his estate, his creditors, or the creditors of his estate, unless such power is exercised after the date of the enactment of this Act.

(2) The amendments made by this section shall not become applicable with respect to a power to appoint created on or before the date of enactment of this Act, which is exercisable in favor of the decedent, his estate, his creditors, or the creditors of his estate, if at such date the donee of such power is under a legal disability to release such power, until six months after the termination of such legal disability. For the purposes of the preceding sentence, an individual in the military or naval forces of the United States shall, until the termination of the present war, be considered under a legal disability to release a power to appoint.

(3) The amendments made by this section shall not apply with respect to any power to appoint created on or before the date of the enactment of this Act if it is released before January 1, 1943, or within the time limited by paragraph (2) in cases to which such paragraph is applicable; or if the decedent dies before January 1, 1943, or within the time limited by paragraph (2) in cases to which such paragraph is applicable, and such power is not exercised.

SEC. 404. PROCEEDS OF LIFE INSURANCE.

(a) General Rule.—Section 811 (g) (relating to life insurance) is amended to read as follows:

"(g) Proceeds of Life Insurance.—

"(1) Receivable by the Executor.—To the extent of the amount receivable by the executor as insurance under policies upon the life of the decedent.

"(2) Receivable by Other Beneficiaries.—To the extent of the amount receivable by all other beneficiaries as insurance under policies upon the life of the decedent (A) purchased with premiums, or other consideration, paid directly or indirectly by the decedent, in proportion that the amount so paid by the decedent bears to the total premiums paid for the insurance, or (B) with respect to which the decedent possessed at his death any of the incidents of ownership, exercisable either alone or in conjunction with any other person. For the purposes of clause (A) of this paragraph, if the decedent transferred, by assignment or otherwise, a policy of insurance, the amount paid directly or indirectly by the decedent shall be reduced by an amount which bears the same ratio to the amount paid directly or indirectly by the decedent as the consideration in money or money's worth received by the decedent for the transfer bears to the value of the policy at the time of the transfer. For the purposes of clause (B) of this paragraph, the term 'incidents of ownership' does not include a reversionary interest.

"(3) Transfer Not a Gift.—The amount receivable under a policy of insurance transferred, by assignment or otherwise, by the decedent shall not be includible under paragraph (2) (A) if the transfer did not constitute a gift, in whole or in part, under Chapter 4, or, in case the transfer was made at a time when Chapter 4 was not in effect, would not have constituted a gift, in
whole or in part, under such chapter had it been in effect at such time.

(4) COMMUNITY PROPERTY.—For the purposes of this subsection, premiums or other consideration paid with property held as community property by the insured and surviving spouse under the law of any State, Territory, or possession of the United States, or any foreign country, shall be considered to have been paid by the insured, except such part thereof as may be shown to have been received as compensation for personal services actually rendered by the surviving spouse or derived originally from such compensation or from separate property of the surviving spouse; and the term 'incidents of ownership' includes incidents of ownership possessed by the decedent at his death as manager of the community.

(b) LIABILITY OF LIFE INSURANCE BENEFICIARIES.—Section 826 (c) (relating to apportionment of liability of beneficiaries) is amended to read as follows:

"(c) LIABILITY OF LIFE INSURANCE BENEFICIARIES.—Unless the decedent directs otherwise in his will, if any part of the gross estate upon which tax has been paid consists of proceeds of policies of insurance upon the life of the decedent receivable by a beneficiary other than the executor, the executor shall be entitled to recover from such beneficiary such portion of the total tax paid as the proceeds of such policies bear to the sum of the net estate and the amount of the exemption allowed in computing the net estate, determined under section 935 (c). If there is more than one such beneficiary the executor shall be entitled to recover from such beneficiaries in the same ratio."

(c) DECEDENTS TO WHICH AMENDMENTS APPLICABLE.—The amendments made by subsection (a) shall be applicable only to estates of decedents dying after the date of the enactment of this Act; but in determining the proportion of the premiums or other consideration paid directly or indirectly by the decedent (but not the total premiums paid) the amount so paid by the decedent on or before January 10, 1941, shall be excluded if at no time after such date the decedent possessed an incident of ownership in the policy.

SEC. 405. DEDUCTIONS NOT ALLOWABLE IN EXCESS OF CERTAIN PROPERTY OF ESTATE.

(a) GENERAL RULE.—Section 812 (b) (relating to estate tax deductions) is amended by inserting after the second sentence the following new sentences: "There shall be disallowed the amount by which the deductions specified in paragraphs (1), (2), (3), (4), and (5) exceed the value, at the time of the decedent's death, of property subject to claims. For the purposes of this section the term 'property subject to claims' means property includible in the gross estate of the decedent which, or the avails of which, would, under the applicable law, bear the burden of the payment of such deductions in the final adjustment and settlement of the estate; and, for the purposes of this definition, the value of the property shall be reduced by the amount of the deduction under the next sentence attributable to such property."

(b) PRIOR TAXED PROPERTY.—The second sentence of the second paragraph of section 812 (c) (relating to deduction for prior taxed property) is amended to read as follows: "The deduction under this subsection shall be reduced by an amount which bears the same ratio to the amounts allowed as deductions under subsections (a) and (d) and the amounts of general claims allowed as deductions under subsection (b) as the amount otherwise deductible under this subsection..."
bears to property subject to general claims. If the property includible in the gross estate to which the deduction under this subsection is attributable is not wholly property subject to general claims—

“(1) before the application of the preceding sentence, the amount of the deduction under this subsection shall be reduced by that part of such amount as the value, at the time of the decedent’s death, of such property (to which such deduction is attributable) subject to claims but not to general claims is of the value, at the time of the decedent’s death, of such property, and

“(2) in the application of the preceding sentence in reducing the balance, if any, of such deduction, ‘the amount otherwise deductible under this subsection’ shall be only that part of such amount otherwise deductible (determined without regard to clause (1) of this paragraph) as the value, at the time of the decedent’s death, of such property (to which such deduction is attributable) subject to general claims is of the value, at the time of the decedent’s death, of such property.

For the purposes of the two preceding sentences and this sentence, ‘general claims’ are the amounts allowed as deductions under subsection (b) which, under the applicable law, in the final adjustment and settlement of the estate may be enforced against any property subject to claims, as defined in subsection (b), and ‘property subject to general claims’ is the value, at the time of the decedent’s death, of property subject to claims, as defined in subsection (b), reduced by the value, at the time of the decedent’s death, of that part of such property against which amounts allowed as deductions under subsection (b) which are not general claims may be enforced, under the applicable law, in the final adjustment and settlement of the estate.”

(c) PRIOR TAXED PROPERTY OF NONRESIDENTS NOT CITIZENS.—The next to the last sentence of section 861 (a) (2) (relating to deduction for prior taxed property of nonresidents not citizens of the United States) is amended to read as follows: “The deduction under this paragraph shall be reduced by an amount which bears the same ratio to the amounts allowed as deductions under paragraphs (3) and (4) and the amount of general claims allowed as deduction under paragraph (1) of this subsection as the amount otherwise deductible under this paragraph bears to property subject to general claims. If the property includible in the gross estate to which the deduction under the paragraph is attributable is not wholly property subject to general claims—

“(A) before the application of the preceding sentence, the amount of the deduction under this paragraph shall be reduced by that part of such amount as the value, at the time of the decedent’s death, of such property (to which such deduction is attributable) subject to claims but not to general claims is of the value, at the time of the decedent’s death, of such property, and

“(B) in the application of the preceding sentence in reducing the balance, if any, of such deduction, ‘the amount otherwise deductible under this paragraph’ shall be only that part of such amount otherwise deductible (determined without regard to subparagraph (A)) as the value, at the time of the decedent’s death, of such property (to which such deduction is attributable) subject to general claims is of the value, at the time of the decedent’s death, of such property.

For the purposes of the two preceding sentences and this sentence, ‘general claims’ are the amounts allowed as deductions under paragraph (1) of this subsection which, under the applicable law, in the final adjustment and settlement of the estate may be enforced against
that part of any property subject to claims, as defined in subsection (b) of section 812 which at the time of the decedent's death is in the United States, and 'property subject to general claims' is the value, at the time of the decedent's death, of such property subject to claims, reduced by the value, at the time of the decedent's death, of that part of such property subject to claims against which amounts allowed as deductions under paragraph (1) of this subsection which are not general claims may be enforced, under the applicable law, in the final adjustment and settlement of the estate."

SEC. 406. CHARITABLE PLEDGES.

(a) PLEDGES IN CASE OF CITIZENS.—Section 812 (b) (relating to deductions in computing net estate) is amended by inserting before the period at the end of the second sentence thereof the following: "; except that in any case in which any such claim is founded upon a promise or agreement of the decedent to make a contribution or gift to or for the use of any donee described in subsection (d) for the purposes specified therein, the deduction for such claim shall not be so limited, but shall be limited to the extent that it would be allowable as a deduction under subsection (d) if such promise or agreement constituted a bequest".

(b) PLEDGES BY NONRESIDENTS NOT CITIZENS.—Section 861 (a) (1) (relating to deductions in computing net estate) is amended to read as follows:

"(1) EXPENSES, LOSSES, INDEBTEDNESS, AND TAXES.—That portion of the deductions specified in section 812 (b) (other than the deductions described in the following sentence) which the value of such part bears to the value of his entire gross estate, wherever situated. Any deduction allowable under section 812 (b) in the case of a claim against the estate which was founded upon a promise or agreement but was not contracted for an adequate and full consideration in money or money's worth shall be allowable under this paragraph to the extent that it would be allowable as a deduction under paragraph (3) if such promise or agreement constituted a bequest."

SEC. 407. DEDUCTION ON ACCOUNT OF PROPERTY PREVIOUSLY TAXED.

(a) AMENDMENTS TO INTERNAL REVENUE CODE PROVISIONS RELATING TO PROPERTY PREVIOUSLY TAXED.—

(1) The first paragraph of section 812 (c) is amended to read as follows:

"(c) PROPERTY PREVIOUSLY TAXED.—An amount equal to the value of any property (1) forming a part of the gross estate situated in the United States of any person who died within five years prior to the death of the decedent, or (2) transferred to the decedent by gift within five years prior to his death, where such property can be identified as having been received by the decedent from the donor by gift, or from such prior decedent by gift, bequest, devise, or inheritance, or which can be identified as having been acquired in exchange for property so received. Property includible in the gross estate of the prior decedent under section 811 (f) and property included in total gifts of the donor under section 1000 (c) received by the decedent described in this subsection shall, for the purposes of this subsection, be considered a bequest of such prior decedent or gift of such donor. This deduction shall be allowed only where a gift tax imposed under Chapter 4, or under Title III of the Revenue Act of 1932, 47 Stat. 245, or an estate tax imposed under this chapter or any prior Act of
Congress, was finally determined and paid by or on behalf of such donor, or the estate of such prior decedent, as the case may be, and only in the amount finally determined as the value of such property in determining the value of the gift, or the gross estate of such prior decedent, and only to the extent that the value of such property is included in the decedent's gross estate, and only if in determining the value of the net estate of the prior decedent no deduction was allowable under this subsection, section 861 (a) (2), or the corresponding provisions of any prior Act of Congress, in respect of the property or property given in exchange therefor."

(2) The first sentence of the second paragraph of section 812 (c) is amended to read as follows:

"Where a deduction was allowed of any mortgage or other lien in determining the gift tax, or the estate tax of the prior decedent, which was paid in whole or in part prior to the decedent's death, then the deduction allowable under this subsection shall be reduced by the amount so paid."

(3) The first two sentences of section 861 (a) (2) are amended to read as follows:

"(2) Property previously taxed.—An amount equal to the value of any property (A) forming a part of the gross estate situated in the United States of any person who died within five years prior to the death of the decedent, or (B) transferred to the decedent by gift within five years prior to his death, where such property can be identified as having been received by the decedent from the donor by gift, or from such prior decedent by gift, bequest, devise, or inheritance, or which can be identified as having been acquired in exchange for property so received. Property includible in the gross estate of the prior decedent under section 811 (f) and property included in total gifts of the donor under section 1000 (c) received by the decedent described in this paragraph shall, for the purposes of this paragraph, be considered a bequest of such prior decedent or gift of such donor. This deduction shall be allowed only where a gift tax imposed under Chapter 4, or under Title III of the Revenue Act of 1932, 47 Stat. 245, or an estate tax imposed under this chapter or any prior Act of Congress, was finally determined and paid by or on behalf of such donor, or the estate of such prior decedent, as the case may be, and only in the amount finally determined as the value of such property in determining the value of the gift, or the gross estate of such prior decedent, and only to the extent that the value of such property is included in that part of the decedent's gross estate which at the time of his death is situated in the United States, and only if in determining the value of the net estate of the prior decedent no deduction was allowable under this paragraph, section 812 (c), or the corresponding provisions of any prior Act of Congress, in respect of the property or property given in exchange therefor."

(b) Amendments to Revenue Act of 1926 relating to property previously taxed.—

(1) The second sentence of section 303 (a) (2) of the Revenue Act of 1926, as amended, is amended by striking out "this" following "estate tax imposed under" and inserting in lieu thereof "the Revenue Act of 1926".

(2) The second sentence of section 303 (b) (2) of the Revenue Act of 1926, as amended, is amended by striking out "this" following "estate tax imposed under" and inserting in lieu thereof "the Revenue Act of 1926".
(c) Effective Dates.—

(1) The amendments made by subsection (a) (1) shall be applicable to estates of decedents dying after the date of enactment of this Act, except that the reference therein to “an estate tax imposed under his chapter or any prior Act of Congress,” shall be applicable with respect to estates of decedents dying after February 10, 1939.

(2) The amendment made by subsection (a) (2) shall be applicable with respect to estates of decedents dying after February 10, 1939.

(3) The amendments made by subsection (a) (3) shall be applicable to estates of decedents dying after the date of enactment of this Act, except that the reference therein to “an estate tax imposed under this chapter or any prior Act of Congress,” shall be applicable with respect to estates of decedents dying after February 10, 1939.

(4) The amendments made by subsection (b) shall be applicable with respect to estates of decedents dying after the date of enactment of the Revenue Act of 1932.

(d) Overpayments.—If the refund or credit of any overpayment to the extent resulting from the application of subsections (a), (b), and (c) of this section, is prevented on the date of enactment of this Act or within one year from such date, then, notwithstanding any other provision of law or rule of law (other than this subsection of this section and other than section 3761 of the Internal Revenue Code or section 3229 of the Revised Statutes, or such section as amended by section 815 of the Revenue Act of 1938, relating to compromises), such overpayment shall be refunded or credited in the same manner as in the case of an estate tax erroneously collected if claim therefor is filed within one year from the date of enactment of this Act.

SEC. 408. DEDUCTION FOR DISCLAIMED LEGACIES PASSING TO CHARITIES.

(a) Deduction in Case of Citizens and Residents.—The first sentence of section 812 (d) (relating to the deduction for charitable, etc., bequests) is amended by inserting after “The amount of all bequests, legacies, devises, or transfers” the following: “(including the interest which falls into any such bequest, legacy, devise, or transfer as a result of an irrevocable disclaimer of a bequest, legacy, devise, transfer, or power, if the disclaimer is made prior to the date prescribed for the filing of the estate tax return)”.

(b) Deduction in Case of Nonresidents Not Citizens.—The first sentence of section 861 (a) (3) (relating to the deduction for charitable, etc., bequests) is amended by inserting after “The amount of all bequests, legacies, devises, or transfers” the following: “(including the interest which falls into any such bequest, legacy, devise, or transfer as a result of an irrevocable disclaimer of a bequest, legacy, devise, transfer, or power, if the disclaimer is made prior to the date prescribed for the filing of the estate tax return)”.

(c) Estates With Respect To Which Amendments Applicable.—The amendments made by this section shall be applicable to estates of decedents dying after February 10, 1939.

SEC. 409. DENIAL OF DEDUCTION ON BEQUEST TO CERTAIN PROPAGANDA ORGANIZATIONS.

(a) Citizens and Residents.—Section 812 (d) (relating to deduction for bequests, etc., to charity) is amended by inserting before the
period at the end of the first sentence the following: "and no substantial part of the activities of such trustee or trustees, or of such fraternal society, order, or association, is carrying on propaganda, or otherwise attempting, to influence legislation".

(b) NONRESIDENTS NOT CITIZENS.—Section 861 (a) (3) (relating to deduction for bequests, etc., to charity) is amended by inserting before the period at the end of the first sentence the following: "and no substantial part of the activities of such trustee or trustees, or of such fraternal society, order, or association, is carrying on propaganda, or otherwise attempting, to influence legislation".

SEC. 410. PRIORITY OF CREDIT FOR LOCAL DEATH TAXES.

(a) AMENDMENT TO CREDIT FOR 1924 GIFT TAX.—Section 813 (a) (1) (relating to credit for estate tax of gift tax paid under 1924 Act) is amended by inserting after "subchapter" where it occurs the second time the following: "(after deducting from such tax the credit provided by section 813 (b))".

(b) AMENDMENT TO CREDIT FOR 1932 AND CHAPTER 4 GIFT TAX.—Section 813 (a) (2) (A) (relating to credit for estate tax of gift tax paid under 1932 Act or Chapter 4) is amended by inserting after "860" where it occurs the second time the following: "(after deducting from such tax the credits provided by section 813 (a) (1) and (b))

(c) 80 PER CENTUM LIMIT ON LOCAL DEATH TAX COMPUTED BEFORE ALLOWANCE OF GIFT TAX CREDIT.—Section 813 (b) (relating to credit for local estate, succession, legacy, and inheritance taxes) is amended by striking out "(after deducting from such tax the credits provided by section 813 (a) (2))" and inserting in lieu thereof "(before deducting from such tax the credits provided by section 813 (a) (1) and (2))".

SEC. 411. LIABILITY OF CERTAIN TRANSFEREES.

(a) IMPOSITION OF LIABILITY.—Section 827 (b) is amended to read as follows:

(b) LIABILITY OF TRANSFEREE, ETC.—If the tax herein imposed is not paid when due, then the spouse, transferee, trustee, surviving tenant, person in possession of the property by reason of the exercise, nonexercise, or release of a power of appointment, or beneficiary, who receives, or has on the date of the decedent's death, property included in the gross estate under section 811 (b), (c), (d), (e), (f), or (g), to the extent of the value, at the time of the decedent's death, of such property, shall be personally liable for such tax. Any part of such property sold by such spouse, transferee, trustee, surviving tenant, person in possession of property by reason of the exercise, nonexercise, or release of a power of appointment, or beneficiary, to a bona fide purchaser for an adequate and full consideration in money or money's worth shall be divested of the lien provided in section 827 (a) and a like lien shall then attach to all the property of such spouse, transferee, trustee, surviving tenant, person in possession, or beneficiary, except any part sold to a bona fide purchaser for an adequate and full consideration in money or money's worth.

(b) DEFINITION OF TRANSFEREE.—Section 900 (e) is amended to read as follows:

"(e) DEFINITION OF 'TRANSFEREE'.—As used in this section, the term 'transfer' includes heir, legatee, devisee, and distributee, and includes a person who, under section 827 (b), is personally liable for any part of the tax."
SEC. 412. EXEMPTION OF ESTATES OF NONRESIDENTS NOT CITIZENS.

(a) Exemption.—Section 861 (a) (relating to deductions in case of estates of nonresidents not citizens) is amended by inserting at the end thereof the following new paragraph:

“(4) Exemption.—An exemption of $2,000.”

(b) Technical Amendment With Respect to Property Previously Taxed.—For technical amendment with respect to property previously taxed, see section 405 (c) of this Act.

(c) Returns.—Section 864 (a) (1) (relating to returns of executors of estates of nonresidents not citizens) is amended to read as follows:

“(1) Returns by Executor.—In the case of the estate of every nonresident not a citizen of the United States any part of whose gross estate situated in the United States exceeds the amount of the specific exemption provided in section 861 (a) (4), the executor shall make a return under oath in duplicate, setting forth (A) the value of that part of the gross estate of the decedent situated in the United States at the time of his death; (B) the deductions allowed under section 861; (C) the value of the net estate of the decedent as defined in section 861; (D) the tax paid or payable thereon; or such part of such information as may at the time be ascertainable and such supplemental data as may be necessary to establish the correct tax.”

SEC. 413. PERIOD FOR FILING PETITION EXTENDED IN CERTAIN CASES.

(a) Period Extended.—Section 871 (a) (1) (relating to period for filing petition with Board of Tax Appeals) is amended by inserting at the end thereof the following new sentence: “If the notice is addressed to an executor outside the States of the Union and the District of Columbia, the period specified in this paragraph shall be one hundred and fifty days in lieu of ninety days.”

(b) Effective Date.—The amendment made by this section shall be applicable with respect to notices of deficiency mailed after the date of the enactment of this Act.

SEC. 414. SPECIFIC EXEMPTION.

(a) Amount of Exemption.—Section 935 (c) (relating to the exemption for the purposes of the additional estate tax) is amended by striking out “$40,000” and inserting in lieu thereof “$60,000”.

(b) Technical Amendment.—The first sentence of section 826 (c) (relating to liability of life insurance beneficiaries) is amended by striking out “, in excess of $40,000,”.

SEC. 415. OVERPAYMENT FOUND BY BOARD.

The second sentence of section 912 (relating to overpayment found by the Board of Tax Appeals) is amended by striking out “or the filing of the petition” and inserting in lieu thereof “or the mailing of the notice of deficiency”.

Part II—Gift Tax

SEC. 451. GIFTS TO WHICH AMENDMENTS APPLICABLE.

Except as otherwise expressly provided, the amendments made by this Part shall be applicable only with respect to gifts made in the calendar year 1943, and succeeding calendar years.
SEC. 452. POWERS OF APPOINTMENT.

(a) General Rule.—Section 1000 (relating to imposition of gift tax) is amended by inserting at the end thereof the following new subsection:

“(c) Powers of Appointment.—An exercise or release of a power of appointment shall be deemed a transfer of property by the individual possessing such power. For the purposes of this subsection the term ‘power of appointment’ means any power to appoint exercisable by an individual either alone or in conjunction with any person, except—

“(1) a power to appoint within a class which does not include any others than the spouse of such individual, spouse of the creator of the power, descendants of such individual or his spouse, descendants (other than such individual) of the creator of the power or his spouse, spouses of such descendants, donees described in section 1004 (a) (2), and donees described in section 1004 (b).

As used in this paragraph, the term ‘descendant’ includes adopted and illegitimate descendants, and the term ‘spouse’ includes former spouse; and

“(2) a power to appoint within a restricted class if such individual did not receive any beneficial interest, vested or contingent, in the property from the creator of the power or thereafter acquire any such interest, and if the power is not exercisable to any extent for the benefit of such individual, his estate, his creditors, or the creditors of his estate.

If a power to appoint is exercised by creating another power to appoint, such first power shall not be considered excepted under paragraph (1) or (2) from the definition of power of appointment to the extent of the value of the property subject to such second power to appoint. For the purposes of the preceding sentence the value of the property subject to such second power to appoint shall be its value unreduced by any precedent or subsequent interest not subject to such power to appoint.”

(b) Powers With Respect to Which Amendments Not Applicable.—

(1) The amendments made by this section shall not apply with respect to a power to appoint, created on or before the date of enactment of this Act, which is other than a power exercisable in favor of the donee of the power, his estate, his creditors, or the creditors of his estate, unless such power is exercised after the date of enactment of this Act.

(2) The amendments made by this section shall not become applicable with respect to a power to appoint created on or before the date of enactment of this Act, which is exercisable in favor of the donee of the power, his estate, his creditors, or the creditors of his estate, if at such date the donee of such power is under a legal disability to release such power, until six months after the termination of such legal disability. For the purposes of the preceding sentence, an individual in the military or naval forces of the United States shall, until the termination of the present war, be considered under a legal disability to release a power to appoint.

(c) Release on or Before January 1, 1943.—

(1) A release of a power to appoint before January 1, 1943, shall not be deemed a transfer of property by the individual possessing such power.

(2) This subsection shall apply to all calendar years prior to 1943.
SEC. 453. GIFTS OF COMMUNITY PROPERTY.

Section 1000 (relating to tax on gifts) is amended by inserting at the end thereof the following new subsection:

“(d) Community Property.—All gifts of property held as community property under the law of any State, Territory, or possession of the United States, or any foreign country shall be considered to be the gifts of the husband except that gifts of such property as may be shown to have been received as compensation for personal services actually rendered by the wife or derived originally from such compensation or from separate property of the wife shall be considered to be gifts of the wife.”

SEC. 454. EXCLUSION FROM NET GIFTS REDUCED.

Section 1003 (b) (2) (relating to exclusion of gifts) is amended to read as follows:

“(2) Gifts after 1938 and prior to 1943.—In the case of gifts (other than gifts in trust or of future interests in property) made to any person by the donor during the calendar year 1939 and subsequent calendar years prior to 1943, the first $4,000 of such gifts to such person shall not, for the purposes of subsection (a), be included in the total amount of gifts made during such year.

“(3) Gifts after 1942.—In the case of gifts (other than gifts of future interests in property) made to any person by the donor during the calendar year 1943 and subsequent calendar years, the first $3,000 of such gifts to such person shall not, for the purposes of subsection (a), be included in the total amount of gifts made during such year.”

SEC. 455. SPECIFIC EXEMPTION OF GIFTS REDUCED.

That part of section 1004 which precedes paragraph (2) of subsection (a) is amended to read as follows:

“SEC. 1004. DEDUCTIONS.

“In computing net gifts for the calendar year 1942 and preceding calendar years, there shall be allowed (except as otherwise provided in paragraph (1) of subsection (a)) such deductions as are provided for under the gift tax laws applicable to the years in which the gifts were made.

“In computing net gifts for the calendar year 1943 and subsequent calendar years, there shall be allowed as deductions:

“(a) Residents.—In the case of a citizen or resident—

“(1) Specific exemption.—An exemption of $30,000, less the aggregate of the amounts claimed and allowed as specific exemption in the computation of gift taxes for the calendar year 1932 and all calendar years intervening between that calendar year and the calendar year for which the tax is being computed under the laws applicable to such years. This exemption shall be applied in all computations in respect of the calendar year 1942 and previous calendar years for the purpose of computing the tax for the calendar year 1943 or any calendar year thereafter.”

SEC. 456. PERIOD FOR FILING PETITION EXTENDED IN CERTAIN CASES.

(a) Period extended.—Section 1012 (a) (1) (relating to period for filing petition with Board of Tax Appeals) is amended by inserting at the end thereof the following new sentence: “If the notice is addressed
to a donor outside the States of the Union and the District of Columbia, the period specified in this paragraph shall be one hundred and fifty days in lieu of ninety days.  

(b) **Effective Date.**—The amendment made by this section shall be applicable with respect to notices of deficiency mailed after the date of the enactment of this Act.

**SEC. 457. OVERPAYMENT FOUND BY BOARD.**

The second sentence of section 1027 (d) (relating to overpayment found by the Board of Tax Appeals) is amended by striking out "or the filing of the petition" and inserting in lieu thereof "or the mailing of the notice of deficiency".

**SEC. 458. DEFINITION OF PROPERTY IN UNITED STATES.**

(a) **Technical Amendment to Definition.**—Section 1030 (b) is amended to read as follows:

"(b) PROPERTY WITHIN THE UNITED STATES.—Stock in a domestic corporation owned and held by a nonresident not a citizen of the United States shall be deemed property situated within the United States."

(b) **Effective Date of Amendment.**—The amendment made by this section shall be effective as of February 10, 1939.

**TITLE V—AMENDMENTS TO PRIOR REVENUE ACTS AND MISCELLANEOUS PROVISIONS**

**SEC. 501. ADDITIONAL CREDITS FOR UNDISTRIBUTED PROFITS TAX.**

(a) **Amendments to the Revenue Act of 1936.**—

(1) Section 14 (a) (2) of the Revenue Act of 1936 (relating to definition of undistributed net income) is amended to read as follows:

"(2) The term 'undistributed net income' means the adjusted net income minus the sum of (A) the dividend paid credit provided in section 27, (B) the credit provided in section 26 (c) relating to restrictions on payment of dividends, (C) except in cases where section 26 (c) (1) is applicable, the deficit credit provided in section 26 (f), and (D) the redemption credit provided in section 26 (g)."

(2) Section 26 (c) of the Revenue Act of 1936 (relating to credits of corporations) is amended by amending the heading to read as follows: "(c) **Restrictions on Payment of Dividends.**—"; and by amending paragraph (3) to read as follows:

"(3) **Deficit Corporations.**—In the case of a corporation having a deficit in accumulated earnings and profits as of the close of the preceding taxable year, the amount of such deficit, if the corporation is prohibited by a provision of a law or of an order of a public regulatory body from paying dividends during the existence of a deficit in accumulated earnings and profits, and if such provision was in effect prior to May 1, 1936."

"(4) **Double Credit Not Allowed.**—If more than one of the credits provided in the foregoing paragraphs (1), (2), and (3) apply, then the paragraph which allows the greatest credit shall be applied; and, if the credit allowable under each paragraph is the same, only one of such paragraphs shall be applied."

(3) Section 26 of the Revenue Act of 1936 (relating to credits of corporations) is amended by adding at the end thereof the following new subsections:
"(f) Deficit Credit.—The amount by which the adjusted net income exceeds the sum of (1) the earnings and profits accumulated after February 28, 1913, as of the beginning of the taxable year, and (2) the earnings and profits of the taxable year (computed as of the close of the taxable year without diminution by reason of any distributions made during the taxable year). For the purposes of this subsection, earnings and profits of the taxable year shall be computed without diminution by the amount of the tax imposed under section 14, 102, 103, or 351 for such taxable year; and earnings and profits accumulated after February 28, 1913, as of the beginning of the taxable year, shall be diminished on account of the tax under section 14, 102, 103, or 351 for any previous taxable year only by the amount of such tax as computed under the amendments made by section 501 of the Revenue Act of 1942.

"(g) Stock Redemption Credit.—An amount equal to the portion of the recognized gain, realized within the taxable year and prior to March 3, 1936, from the sale or other disposition of a capital asset, which, pursuant to a contract, was distributed prior to such date to shareholders in redemption in whole or in part of preferred stock and which is not otherwise allowable as a credit under any other provision of this section or section 27."

(b) Effective Date of Amendments.—The amendments made by subsection (a) shall be effective as of the date of the enactment of the Revenue Act of 1936.

c) Overpayments.—If the refund or credit of any overpayment for any taxable year, to the extent resulting from the application of this section, is prevented on the date of the enactment of this Act or within one year from such date, then, notwithstanding any other provision of law or rule of law (other than this subsection and other than section 3761 of the Internal Revenue Code or section 3229 of the Revised Statutes, or such section as amended by section 815 of the Revenue Act of 1938, relating to compromises), such overpayment shall be refunded or credited in the same manner as in the case of an income tax erroneously collected under the Revenue Act of 1936, if claim therefor is filed within one year from the date of the enactment of this Act.

SEC. 502. STAMP TAX ON CERTAIN INSURANCE POLICIES.

(a) Imposition of Tax.—Section 1804 (relating to stamp tax on policies issued by foreign insurers) is amended to read as follows:

"SEC. 1804. INSURANCE POLICIES.

"(a) Insurance Policies Other Than Life, and Indemnity, Fidelity, or Surety Bonds.—On each policy of insurance (other than life), indemnity, fidelity, or surety bond, or certificate, binder, covering note, receipt, memorandum, cablegram, letter, or other instrument by whatever name called whereby a contract of insurance or an obligation of the nature of an indemnity, fidelity, or surety bond is made, continued, or renewed against, or with respect to, hazards, risks, losses, or liabilities wholly or partly within the United States, if issued to or for, or in the name of, a domestic corporation or partnership, or an individual resident of the United States, or with respect to hazards, risks, or liabilities within the United States, if issued to or for, or in the name of, a foreign corporation, foreign partnership, or nonresident individual, engaged in a trade or business within the United States, and if the insurer is a nonresident alien individual, or a foreign partnership, or a foreign corporation, and if such policy or other instrument is not signed or countersigned by an officer or agent of the insurer
in a State, Territory, or District of the United States within which such insurer is authorized to do business, a tax of 4 cents on each dollar, or fractional part thereof, of the premium charged.

(b) Life Insurance, Sickness, and Accident Policies, and Annuity Contracts.—On each policy of insurance or annuity contract, or certificate, binder, covering note, receipt, memorandum, cablegram, letter, or other instrument by whatever name called whereby a contract of insurance or an annuity contract is made, continued, or renewed with respect to the life or hazards to the person of a citizen or resident of the United States, if the insurer is a nonresident alien individual, or a foreign partnership, or a foreign corporation, unless such policy or other instrument is signed or countersigned by an officer or agent of the insurer in a State, Territory, or District of the United States within which such insurer is authorized to do business, or unless the insurer is subject to tax under section 201, a tax of 1 cent on each dollar or fractional part thereof, of the premium charged.

(c) Reinsurance.—On each policy of reinsurance, certificate, binder, covering note, receipt, memorandum, cablegram, letter or other instrument by whatever name called whereby a contract of reinsurance is made, continued, or renewed against, or with respect to, any of the hazards, risks, losses, or liabilities covered by contracts described in subsections (a) and (b) of this section if the reinsurer is a nonresident alien individual, or a foreign partnership, or a foreign corporation, and if such policy or other instrument is not signed or countersigned by an officer or agent of the reinsurer in a State, Territory, or District of the United States within which such reinsurer is authorized to do business, a tax of 1 cent on each dollar, or fractional part thereof, of the premium charged.

(d) When used in this section—

(1) The term ‘indemnity, fidelity, or surety bond’ includes any bond for indemnifying any person who shall have become bound or engaged as surety, and any bond for the due execution or performance of any contract, obligation, or requirement, or the duties of any office or position, and to account for money received by virtue thereof, where a premium is charged for the execution of such bond.

(2) The term ‘insurer’ includes any person who shall become bound by an obligation of the nature of an indemnity, fidelity, or surety bond, where a premium is charged for the execution of such obligation.

(b) Payments to Which Amendments Applicable.—The amendments made by this section shall apply to the making, continuing, or renewal of contracts occurring on or after the first day of the first month which begins more than 10 days after the date of the enactment of this Act.

SEC. 503. Suit Against Collector Bar in Other Suits.

Section 3772 (relating to suits) is amended by inserting at the end thereof the following new subsection:

(d) Suits Against Collector a Bar.—A suit against a collector (or former collector) or his personal representative for the recovery of any internal revenue tax alleged to have been erroneously or illegally assessed or collected, or of any penalty claimed to have been collected without authority, or of any sum alleged to have been excessive or in any manner wrongfully collected shall be treated as if the United States had been a party to such suit in applying the doctrine of res judicata in all suits instituted after June 15, 1942, in respect of any internal revenue tax, and in all proceedings in the Board and on review of decisions of the Board where the petition to the Board was filed after such date.
SEC. 504. CHANGE OF NAME OF BOARD OF TAX APPEALS.

(a) THE TAX COURT OF THE UNITED STATES.—Effective on the day after the date of enactment of this Act, section 1100 (relating to status of Board of Tax Appeals) is amended by inserting at the end thereof the following new sentence: "The Board shall be known as The Tax Court of the United States and the members thereof shall be known as the presiding judge and the judges of The Tax Court of the United States."

(b) POWERS, TENURE, ETC., UNCHANGED.—The jurisdiction, powers, and duties of The Tax Court of the United States, its divisions and its officers and employees, and their appointment, including the designation of its officers, and the immunities, tenure of office, powers, duties, rights, and privileges of the presiding judge and judges of The Tax Court of the United States shall be the same as by existing law provided in the case of the Board of Tax Appeals. The Commissioner shall continue to be represented by the same counsel in the same manner before the Court as he has heretofore been represented in proceedings before the Board of Tax Appeals and the taxpayer shall continue to be represented in accordance with rules of practice prescribed by the Court. No qualified person shall be denied admission to practice before such Court because of his failure to be a member of any profession or calling.

(c) REFERENCES.—All references in any statute (except this section), or in any rule, regulation, or order, to the "Board of Tax Appeals" or to the "Board" when used in the sense of "Board of Tax Appeals", or to the "member", "members", or "chairman" thereof shall be considered to be made to The Tax Court of the United States, the judge, judges, and presiding judge thereof, respectively.

SEC. 505. REQUIREMENT OF FILING NOTICE OF LIEN.

Section 3672 (a) (relating to requirement of filing notice of lien for taxes) is amended to read as follows:

"(a) INVALIDITY OF LIEN WITHOUT NOTICE.—Such lien shall not be valid as against any mortgagee, pledgee, purchaser, or judgment creditor until notice thereof has been filed by the collector—

"(1) UNDER STATE OR TERRITORIAL LAWS.—In the office in which the filing of such notice is authorized by the law of the State or Territory in which the property subject to the lien is situated, whenever the State or Territory has by law authorized the filing of such notice in an office within the State or Territory; or

"(2) WITH CLERK OF DISTRICT COURT.—In the office of the clerk of the United States district court for the judicial district in which the property subject to the lien is situated, whenever the State or Territory has not by law authorized the filing of such notice in an office within the State or Territory; or

"(3) WITH CLERK OF DISTRICT COURT OF THE UNITED STATES FOR THE DISTRICT OF COLUMBIA.—In the office of the clerk of the District Court of the United States for the District of Columbia, if the property subject to the lien is situated in the District of Columbia."

SEC. 506. MISCELLANEOUS AMENDMENTS TO STAMP TAX PROVISIONS.

(a) BONDS, ETC., ISSUED BY RECEIVER.—Section 1801 (relating to stamp tax on issuance of corporate obligations) is amended by inserting at the end thereof the following new sentence: "Obligations described in this section issued by any receiver, trustee in bankruptcy, assignee, or other person, having custody of property, or charge of
the affairs, of any corporation, shall, for the purposes of this chapter, be deemed to be issued by the corporation."

(b) Transfers by Operation of Law.—

(1) Section 1802 (relating to the stamp tax on sales and transfers of capital stock) is amended by inserting at the end thereof the following new subsection:

"(c) Transfers by Operation of Law.—No delivery or transfer under subsection (b) not otherwise exempt shall be exempt because effected by operation of law. The tax under such subsection shall not be imposed upon any delivery or transfer—

"(1) From a decedent to his executor or administrator.

"(2) From a minor to his guardian, or from a guardian to his ward upon attaining majority.

"(3) From an incompetent to his committee or similar legal representative, or from a committee or similar legal representative to a former incompetent upon removal of disability.

"(4) From a bank, trust company, financial institution, insurance company, or other similar entity, or nominee, custodian, or trustee therefor, to a public officer or commission, or person designated by such officer or commission or by a court, in the taking over of its assets, in whole or part, under State or Federal law regulating or supervising such institutions, nor upon redelivery or retransfer by any such transferee or successor thereto.

"(5) From a bankrupt or person in receivership due to insolvency to the trustee in bankruptcy or receiver, from such receiver to such trustee, or from such trustee to such receiver, nor upon redelivery or retransfer by any such transferee or successor thereto.

"(6) From a transferee under paragraphs (1) to (5), inclusive, to his successor acting in the same capacity, or from one such successor to another.

"(7) From a foreign country or national thereof to the United States or any agency thereof, or to the government of any foreign country, directed pursuant to the authority vested in the President by section 5 (b) of the Trading with the Enemy Act (40 Stat. 415), as amended by the First War Powers Act (55 Stat. 888).

"(8) From trustees to surviving, substituted, succeeding, or additional trustees of the same trust.

"(9) Upon the death of a joint tenant or tenant by the entireties, to the survivor or survivors.

No exemption shall be granted under this subsection unless the delivery or transfer is accompanied by a certificate setting forth such facts as the Commissioner, with the approval of the Secretary, may by regulation prescribe."

(2) Section 3481 (relating to sales and transfers of bonds) is amended by inserting at the end thereof the following new subsection:

"(b) Transfers by Operation of Law.—No delivery or transfer under subsection (a) not otherwise exempt shall be exempt because effected by operation of law. The tax under subsection (a) shall not be imposed upon any delivery or transfer—

"(1) From a decedent to his executor or administrator.

"(2) From a minor to his guardian, or from a guardian to his ward upon attaining majority.

"(3) From an incompetent to his committee or similar legal representative, or from a committee or similar legal representative to a former incompetent upon removal of disability."
“(4) From a bank, trust company, financial institution, insurance company, or other similar entity, or nominee, custodian, or trustee thereof, to a public officer or commission, or person designated by such officer or commission or by a court, in the taking over of its assets, in whole or part, under State or Federal law regulating or supervising such institutions, nor upon redelivery or retransfer by any such transferee or successor thereto.

“(5) From a bankrupt or person in receivership due to insolvency to the trustee in bankruptcy or receiver, from such receiver to such trustee, or from such trustee to such receiver, nor upon redelivery or retransfer by any such transferee or successor thereto.

“(6) From a transferee under paragraphs (1) to (5), inclusive, to his successor acting in the same capacity, or from one such successor to another.

“(7) From a foreign country or national thereof to the United States or any agency thereof, or to the government of any foreign country, directed pursuant to the authority vested in the President by section 5 (b) of the Trading with the Enemy Act (40 Stat. 415), as amended by the First War Powers Act (55 Stat. 838).

“(8) From trustees to surviving, substituted, succeeding, or additional trustees of the same trust.

“(9) Upon the death of a joint tenant or tenant by the entireties, to the survivor or survivors.

No exemption shall be granted under this section unless the delivery or transfer is accompanied by a certificate setting forth such facts as the Commissioner, with the approval of the Secretary, may by regulation prescribe.”

(c) STAMP TAX EXEMPTION OF COOPERATIVE BANKS, ETC.—Section 1808 (c) (relating to exemption from stamp tax of stocks and bonds of building and loan associations, etc.) is amended by inserting after the words “building and loan associations” a comma and the words “savings and loan associations, cooperative banks, and homestead associations”.

(d) STAMP TAX EXEMPTION OF RAILROAD AND CORPORATE REORGANIZATIONS IN BANKRUPTCY, ETC.—Section 1808 (e) and (f) (relating to exemption of railroad and corporate reorganizations) are amended to read as follows:

“(e) CORPORATE REORGANIZATIONS AND REORGANIZATION OF RAILROADS.—The provisions of section 1801, 1802, and 1821 (b) of this chapter and the provisions of sections 3481 and 3482 of Chapter 31 shall not apply to the issuance, transfer or exchange of securities, or the making, delivery or filing of conveyances to make effective any plan of reorganization or adjustment—

“(1) confirmed under the Act entitled ‘An Act to establish a uniform system of bankruptcy throughout the United States’, approved July 1, 1898, as amended,

“(2) approved in an equity receivership proceeding in a court involving a railroad corporation, as defined in section 77 (m) of such Act, or

“(3) approved in an equity receivership proceeding in a court involving a corporation, as defined in section 106 (3) of such Act, if the issuance, transfer, or exchange of securities, or the making, delivery or filing of instruments of transfer or conveyances, occurs within five years from the date of such confirmation or approval.”
Section 1808 (g) (cross reference) is amended by striking out "(g)" and inserting in lieu thereof "(h)" and by inserting immediately before such subsection the following new subsections:

"(f) ORDERS OF THE SECURITIES AND EXCHANGE COMMISSION.—The provisions of sections 1801, 1802, and 1821 (b) of this chapter and the provisions of sections 3481 and 3482 of Chapter 31 shall not apply to the issuance, transfer, or exchange of securities, or making or delivery of conveyances, to make effective any order of the Securities and Exchange Commission as defined in section 373 (a) of Chapter 1: Provided, That (1) the order of the Securities and Exchange Commission in obedience to which such issuance, transfer, or exchange of securities, or conveyances are made recites that such issuance, transfer, or exchange, or conveyances are necessary or appropriate to effectuate the provisions of section 11 (b) of the Public Utility Holding Company Act of 1935, 49 Stat. 820 (U. S. C., Title 15, sec. 79k (b)), (2) such order specifies and itemizes the securities and other property which are ordered to be issued, transferred, exchanged, or conveyed, and (3) such issuance, transfer, or exchange, or conveyance is made in obedience to such order.

"(g) COMMON TRUST FUNDS.—The provisions of section 1802 (a) shall not apply to the issue of shares or certificates of a common trust fund, as defined in section 169."

Section 1809 (a) (relating to persons liable for payment of stamp tax) is amended by inserting at the end thereof the following new sentence: "The United States or any agency or instrumentality thereof shall not be liable for the tax with respect to an instrument to which it is a party, and affixing of stamps thereby shall not be deemed payment for the tax, which may be collected by assessment from any other party liable therefor."

Section 3481 (a) (relating to imposition of transfer tax) is amended by striking out: "Provided further, That the tax shall not be imposed on deliveries or transfers of bonds in connection with a reorganization (as defined in section 112 of the Revenue Act of 1932, 47 Stat. 196) if any of the gain or loss from the exchange or distribution involved in the delivery or transfer is not recognized under the income tax law applicable to the year in which the delivery or transfer is made."

(1) The amendment of section 1801 by subsection (a) of this section shall be applicable to obligations issued after the date of the enactment of this Act.

(2) Section 1802 (c) and section 3481 (b) added by subsection (b) of this section shall be applicable to deliveries and transfers on or after the thirtieth day after the date of the enactment of this Act.

(3) The amendment of section 1808 (e) and (f) made by subsection (d) of this section shall be applicable to the issuance, transfer, or exchange of securities, or the making, delivery, or filing of conveyances, after December 31, 1941, in the case of the amendment of section 1808 (e), and after the date of the enactment of this Act, in the case of the amendment of section 1808 (f).
Title 11, section 667) and any other provision of Federal law insofar as it confers exemption from stamp tax with respect to the issuance, transfer, or exchange of securities, or the making, delivery, or filing of conveyances, after five years from the date of confirmation or approval of the plan of reorganization or adjustment, shall be inapplicable to the issuance, transfer, or exchange of securities, or the making, delivery, or filing of conveyances, after the date of the enactment of this Act.

(5) (A) Section 1808 (f) added by subsection (e) of this section shall be applicable to the issuance, transfer, or exchange of securities, or the making, delivery, or filing of conveyances, after the date of the enactment of this Act.

(B) Section 1808 (g) as added by subsection (e) of this section shall be applicable to shares and certificates issued after the date of the enactment of this Act.

(6) The amendment of section 1809 (a) made by subsection (f) of this section shall be applicable to instruments to which the United States or any agency or instrumentality thereof becomes a party after the date of the enactment of this Act.

(7) The amendment of section 3481 (a) made by subsection ( ) of this section shall be applicable to deliveries or transfers after the date of the enactment of this Act.

SEC. 507. TIME FOR PERFORMING CERTAIN ACTS POSTPONED BY REASON OF WAR.

(a) Amendments to the Internal Revenue Code.—The Internal Revenue Code is amended by inserting after section 3803 the following new sections:

"SEC. 3804. TIME FOR PERFORMING CERTAIN ACTS POSTPONED BY REASON OF WAR.

"(a) INDIVIDUALS.—The period of time after December 6, 1941, during which an individual is continuously outside the Americas (if such period is longer than ninety days), and the next ninety days thereafter, shall be disregarded in determining, under the internal revenue laws, in respect of any tax liability (including any interest, penalty, additional amount, or addition to the tax) of such individual—

"(1) Whether any of the following acts was performed within the time prescribed therefor:

"(A) filing any return of income, estate, or gift tax (except income tax withheld at source and income tax imposed by Chapter 9 or any law superseded thereby);

"(B) payment of any income, estate, or gift tax (except income tax withheld at source and income tax imposed by Chapter 9 or any law superseded thereby) or any installment thereof or of any other liability to the United States in respect thereof;

"(C) filing a petition with the Board of Tax Appeals for redetermination of a deficiency, or for review of a decision rendered by the Board;

"(D) allowance of a credit or refund of any tax;

"(E) filing a claim for credit or refund of any tax;

"(F) bringing a suit upon any such claim for credit or refund;

"(G) assessment of any tax;

"(H) giving or making any notice or demand, for the payment of any tax, or with respect to any liability to the United States in respect of any tax;"
"(I) collection, by the Commissioner or the collector, by
distraint or otherwise, of the amount of any liability in
respect of any tax;

"(J) bringing suit by the United States, or any officer on
its behalf, in respect of any liability in respect of any tax;

and

"(K) any other act required or permitted under the inter-

nal revenue laws specified in regulations prescribed under
this section by the Commissioner with the approval of the
Secretary;

"(2) The amount of any credit or refund (including interest).

"(b) Other Taxpayers and Other Circumstances.—In any case
to which subsection (a) does not apply in which it is determined by
the Commissioner, under regulations prescribed by him with the
approval of the Secretary, that—

"(1) By reason of an individual being outside the Americas, or

"(2) By reason of any locality (within or without the Amer-

icas) being an area of enemy action or being an area under the
control of the enemy, as determined by the Commissioner, or

"(3) By reason of an individual in the military or naval forces
of the United States being outside the States of the Union and
the District of Columbia,

it is impossible or impracticable to perform any one or more of the
acts specified in subsection (a), then in determining, under the inter-

nal-revenue laws whether such act was performed within the time
prescribed therefor, in respect of any tax liability (including any
interest, penalty, additional amount, or addition to tax) affected by
the failure to perform such act within such time, and in determining
the amount of any credit or refund (including interest) affected by
such failure, there shall be disregarded such period after December
6, 1941, as may be prescribed by such regulations.

"(c) Limitation on Time to be Disregarded.—The period of
time disregarded under this section shall not extend beyond whichever
of the following dates is the earlier:

"(1) the fifteenth day of the third month following the month
in which the present war with Germany, Italy, and Japan is
terminated, as proclaimed by the President; or

"(2) in the case of an individual with respect to whom a period
of time is disregarded under this section, the fifteenth day of the
third month following the month in which an executor, adminis-

trator, or a conservator of the estate of such individual qualifies.

"(d) Exceptions.—

"(1) Tax in Jeopardy; Bankruptcy and Receiverships; and

Transferred Assets.—Notwithstanding the provisions of subsection
(a) or (b), any action or proceeding authorized by section
146 (regardless of the taxable year for which the tax arose), 273,
274, 311, 872, 900, 1013, 1015, 1025, or 3660, as well as any other
action or proceeding authorized by law in connection there-

with, may be taken, begun, or prosecuted. In any other case in
which the Commissioner determines that collection of the amount
of any assessment would be jeopardized by delay, the provisions
of subsections (a) and (b) shall not operate to stay collection of
such amount by distraint or otherwise as authorized by law.
There shall be excluded from any amount assessed or collected
pursuant to this paragraph the amount of interest, penalty, addi-
tional amount, and addition to the tax, if any, in respect of the
period disregarded under subsection (a) or (b). In any case to
which this paragraph relates, if the Commissioner or collector is
required to give any notice to or make any demand upon any per-
son, such requirement shall be deemed to be satisfied if the notice or demand is prepared and signed, in any case in which the address of such person last known to the Commissioner or collector is in an area for which United States post offices under instructions of the Postmaster General are not, by reason of the war, accepting mail for delivery at the time the notice or demand is signed. In such case the notice or demand shall be deemed to have been given or made upon the date it is signed.

"(2) Action taken before ascertainment of right to benefits.—The assessment or collection of any internal revenue tax or of any liability to the United States in respect of any internal revenue tax, or any action or proceeding by or on behalf of the United States in connection therewith, may be made, taken, begun, or prosecuted in accordance with law, without regard to the provisions of subsection (a) or (b), unless prior to such assessment, collection, action, or proceeding it is ascertained that the person concerned is entitled to the benefits of subsection (a) or (b).

"(3) Expiration of period of limitations prior to enactment of this section.—This section shall not operate to extend the time for performing any act specified in subsection (a) (1) (G), (H), (I), or (J) if such time under the law in force prior to the date of enactment of this section expired prior to such date.

"(e) Definitions.—For purposes of this section—

"(1) Americas.—The term ‘Americas’ means North, Central, and South America (including the West Indies but not Greenland) and the Hawaiian Islands.

"(2) When individual ceases to be outside Americas or within an area of enemy action.—For the purpose of determining whether any act specified in subsection (a) (1) (G), (H), (I), or (J) was performed within the time prescribed therefor, if any period of time is disregarded under this section by reason of any individual being outside the Americas or within an area of enemy action or control, such individual shall not, if he returns to the Americas or leaves such area after the date of enactment of this section, be deemed to have returned to the Americas or ceased to be within such area before the date upon which the Commissioner receives from such individual a notice thereof in such form as the Commissioner, with the approval of the Secretary, shall by regulations prescribe. A similar rule shall be applied in the case of a member of the military or naval forces of the United States with respect to whom a period of time is disregarded under this section by reason of being outside the States of the Union and the District of Columbia.

"(3) When executor, administrator, or conservator qualifies.—For the purpose of determining whether any act specified in subsection (a) (1) (G), (H), (I), or (J) was performed within the time prescribed therefor, the month in which an executor, administrator, or conservator qualifies, if he qualifies after the date of enactment of this section, shall be deemed to be the month in which the Commissioner receives from him a notice thereof in such form as the Commissioner, with the approval of the Secretary, shall by regulations prescribe.

"SEC. 3805. INCOME TAX DUE DATES POSTPONED IN CASE OF CHINA TRADE ACT CORPORATIONS.

"In the case of any taxable year beginning after December 31, 1940, no Federal income tax return of, or payment of any Federal income tax by, any corporation organized under the China Trade Act, 1922
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(42 Stat. 849, U. S. C., Title 15, chapter 4), shall become due until the fifteenth day of the sixth month following the month in which the present war with Germany, Italy, and Japan is terminated, as proclaimed by the President. Such due date is prescribed subject to the power of the Commissioner to extend the time for filing such return or paying such tax, as in other cases. 9

(b) Effect of Amendments Upon Periods Fixed Under Laws Other Than Internal Revenue Code.—

(1) Public Law 490, Seventy-Seventh Congress.—The amendments made by this section shall not be construed to shorten any period fixed under the provisions of section 13 or 14 of the Act approved March 7, 1942 (Public Law 490—77th Congress), within which any act may be done, except that any action or proceeding authorized under section 3804 (d) (1) of the Internal Revenue Code, as well as any other action or proceeding authorized by law in connection therewith, may be taken, begun, or prosecuted without regard to the period so fixed.

(2) Soldiers' and Sailors' Civil Relief Act of 1940.—

(A) The amendments made by this section shall not be construed to shorten any period fixed under the provisions of section 513 of the Soldiers' and Sailors' Civil Relief Act of 1940 within which any act may be done, except that any action or proceeding authorized under section 3804 (d) (1) of the Internal Revenue Code, as well as any other action or proceeding authorized by law in connection therewith, may be taken, begun, or prosecuted without regard to the period so fixed.

(B) Article II of the Soldiers' and Sailors' Civil Relief Act of 1940, as amended, is amended by adding at the end thereof the following new section:

"SEC. 207. Section 205 of this Act shall not apply with respect to any period of limitation prescribed by or under the internal revenue laws of the United States."

(c) Retroactive Effect.—The provisions of sections 3804 and 3805, as added by subsection (a) of this section, shall be effective as if they were enacted on December 7, 1941; except that the phrase "date of enactment of this section", when used in subsections (d) (3) and (e) (2) and (3) of section 3804, means the date of enactment of this Act. Any amount of interest, penalty, additional amount, or addition to the tax otherwise allowable as a refund or credit under the internal-revenue laws (including sections 3805 and 3804, except subsection (d) (2)) may be refunded or credited without regard to section 3804 (d) (2). No interest shall be allowed or paid by the United States upon any amount refunded or credited by reason of this subsection.

SEC. 586. Mitigation of Effect of renegotiation of War Contracts or Disallowance of Reimbursement.

Chapter 38 is amended by inserting at the end thereof the following new section:

"SEC. 3806. Mitigation of Effect of renegotiation of War Contracts or Disallowance of Reimbursement.

(a) Reduction for Prior Taxable Year.—

"(1) Excessive profits eliminated for prior taxable year.—In the case of a contract with the United States or any agency thereof, or any subcontract thereunder, which is made by the taxpayer, if a renegotiation is made in respect of such contract or subcontract and an amount of excessive profits received or accrued under such contract or subcontract for a taxable year (herein-
after referred to as 'prior taxable year') is eliminated and, in a taxable year ending after December 31, 1941, the taxpayer is required to pay or repay to the United States or any agency thereof the amount of excessive profits eliminated or the amount of excessive profits eliminated is applied as an offset against other amounts due the taxpayer, the part of the contract or subcontract price which was received or was accrued for the prior taxable year shall be reduced by the amount of excessive profits eliminated. For the purposes of this section—

"(A) The term 'renegotiation' includes any transaction which is a renegotiation within the meaning of section 403 of the Sixth Supplemental National Defense Appropriation Act (Public 528, 77th Cong., 2d Sess.) or such section, as amended, any modification of one or more contracts with the United States or any agency thereof, and any agreement with the United States or any agency thereof in respect of one or more such contracts or subcontracts thereunder.

"(B) The term 'excessive profits' includes any amount which constitutes excessive profits within the meaning assigned to such term by subsection (a) of section 403 of the Sixth Supplemental National Defense Appropriation Act (Public 528, 77th Cong., 2d Sess.), as amended by the Revenue Act of 1942, any part of the contract price of a contract with the United States or any agency thereof, any part of the subcontract price of a subcontract under such a contract, and any profits derived from one or more such contracts or subcontracts.

"(C) The term 'subcontract' includes any purchase order or agreement which is a subcontract within the meaning assigned to such term by subsection (a) of section 403 of the Sixth Supplemental National Defense Appropriation Act (Public 528, 77th Cong., 2d Sess.), as amended by the Revenue Act of 1942.

"(2) REDUCTION OF REIMBURSEMENT FOR PRIOR TAXABLE YEAR.—In the case of a cost-plus-a-fixed-fee contract between the United States or any agency thereof and the taxpayer, if an item for which the taxpayer has been reimbursed is disallowed as an item of cost chargeable to such contract and, in a taxable year beginning after December 31, 1941, the taxpayer is required to repay the United States or any agency thereof the amount disallowed or the amount disallowed is applied as an offset against other amounts due the taxpayer, the amount of the reimbursement of the taxpayer under the contract for the taxable year in which the reimbursement for such item was received or was accrued (hereinafter referred to as 'prior taxable year') shall be reduced by the amount disallowed.

"(3) DEDUCTION DISALLOWED.—The amount of the payment, repayment, or offset described in paragraph (1) or paragraph (2) shall not constitute a deduction for the year in which paid or incurred.

"(4) EXCEPTION.—The foregoing provisions of this subsection shall not apply in respect of any contract if the taxpayer shows to the satisfaction of the Commissioner that a different method of accounting for the amount of the payment, repayment, or disallowance clearly reflects income, and in such case the payment, repayment, or disallowance shall be accounted for with respect to the taxable year provided for under such method, which for the purposes of subsections (b) and (c) shall be considered a prior taxable year.
"(b) CREDIT AGAINST REPAYMENT ON ACCOUNT OF RENEGOTIATION OR ALLOWANCE.—

(1) GENERAL RULE.—There shall be credited against the amount of excessive profits eliminated the amount by which the tax for the prior taxable year under Chapter 1, Chapter 2A, Chapter 2D, and Chapter 2E, is decreased by reason of the application of paragraph (1) of subsection (a); and there shall be credited against the amount disallowed the amount by which the tax for the prior taxable year under Chapter 1, Chapter 2A, Chapter 2D, and Chapter 2E, is decreased by reason of the application of paragraph (2) of subsection (a).

(2) CREDIT FOR BARRED YEAR.—If at the time of the payment, repayment, or offset described in paragraph (1) or paragraph (2) of subsection (a), refund or credit of tax under Chapter 1, Chapter 2A, Chapter 2D, or Chapter 2E, for the prior taxable year, is prevented (except for the provisions of section 3801) by any provision of the internal-revenue laws other than section 3761, or by rule of law, the amount by which the tax for such year under such chapters is decreased by the application of paragraph (1) or paragraph (2) of subsection (a) shall be computed under this paragraph. There shall first be ascertained the tax previously determined for the prior taxable year. The amount of the tax previously determined shall be (A) the tax shown by the taxpayer upon his return for such taxable year, increased by the amounts previously assessed (or collected without assessment) as deficiencies, and decreased by the amounts previously abated, credited, refunded, or otherwise repaid in respect of such tax; or (B) if no amount was shown as the tax by such taxpayer upon his return, or if no return was made by such taxpayer, then the amounts previously assessed (or collected without assessment) as deficiencies, but such amounts previously assessed, or collected without assessment, shall be decreased by the amounts previously abated, credited, refunded, or otherwise repaid in respect of such tax. There shall then be ascertained the decrease in tax previously determined which results solely from the application of paragraph (1) or paragraph (2) of subsection (a) to the prior taxable year. The amount so ascertained, together with any amounts collected as additions to the tax or interest, as a result of paragraph (1) or paragraph (2) of subsection (a) not having been applied to the prior taxable year shall be the amount by which such tax is decreased.

(3) INTEREST.—In determining the amount of the credit under this subsection no interest shall be allowed with respect to the amount ascertained under paragraph (1) or paragraph (2); except that if interest is charged by the United States or the agency thereof on account of the disallowance for any period before the date of the payment, repayment, or offset, the credit shall be increased by an amount equal to interest on the amount ascertained under either such paragraph at the same rate and for the period (prior to the date of the payment, repayment, or offset) as interest is so charged.

(c) CREDIT IN LIEU OF OTHER CREDIT OR REFUND.—If a credit is allowed under subsection (b) with respect to a prior taxable year no other credit or refund under the internal-revenue laws founded on the application of subsection (a) shall be made on account of the amount allowed with respect to such taxable year. If the amount allowable as a credit under subsection (b) exceeds the amount allowed under such subsection, the excess shall, for the purposes of the internal-
revenue laws relating to credit or refund of tax, be treated as an over-
payment for the prior taxable year which was made at the time the
payment, repayment, or offset was made."

SEC. 509. AMENDMENT TO THE PUBLIC SALARY TAX ACT OF 1939.

(a) EXEMPTION OF CERTAIN COMPENSATION FOR PERIOD BEFORE
1939.—Section 203 of the Public Salary Tax Act of 1939 is amended
by designating the present language contained therein as subsection
(a) and by adding at the end thereof a new subsection to read as
follows:

"(b) Any amount of income tax (including interest, additions to
tax, and additional amounts) for taxable years beginning after
December 31, 1938, to the extent attributable to compensation for
personal service rendered in a taxable year beginning prior to Jan-
uary 1, 1939 (other than compensation received as a pension, retire-
ment pay, or similar allowance), as an officer or employee of a State,
or any political subdivision thereof, or any agency or instrumentality
of any one or more of the foregoing—

"(1) shall not be assessed; and

"(2) if assessed, the assessment shall be abated and any
amount collected in pursuance of such assessment shall be credited
or refunded in the same manner as in the case of an income tax
erroneously collected,

if the Commissioner of Internal Revenue, under regulations pre-
scribed by him with the approval of the Secretary of the Treasury,
finds that assessment of such tax, or disallowance of a claim for credit
or refund, except for Title I of this Act, would result in the applica-
tion of the doctrines in the cases of Helvering against Therrell (303
U. S. 218), Helvering against Gerhardt (304 U. S. 405), and Graves
et al. against New York ex rel O'Keefe (306 U. S. 466), extending
the classes of officers and employees subject to Federal taxation."

(b) EFFECTIVE DATE OF AMENDMENT.—The amendment made by
this section shall be effective as of the date of enactment of the Public
Salary Tax Act of 1939.

SEC. 510. ABOLITION OF BOARD OF REVIEW AND TRANSFER OF
JURISDICTION TO BOARD OF TAX APPEALS.

(a) Effective as of the close of business on December 31, 1942, the
Board of Review, established under section 906 (b) of the Revenue Act
of 1936, is hereby abolished and the jurisdiction vested in said Board
of Review is hereby transferred to and vested in the Board of Tax
Appeals.

(b) Section 906 (b) of the Revenue Act of 1936 is amended to read
as follows:

"(b) The Board shall have jurisdiction in proceedings under
this section to review the allowance or disallowance of a claim for refund, and to determine the amount of refund due any claimant with respect to such claim. The Commissioner shall make refund of any such amount determined by a decision of the Board which has become final."

(c) All proceedings pending in the said Board of Review on
December 31, 1942, shall be deemed pending in and be transferred
forthwith to the Board of Tax Appeals, and shall be proceeded with
and disposed of by the Board of Tax Appeals as if originally begun
therein.

(d) All journals, dockets, books, files, records, and property, including
office equipment of the said Board of Review, shall be transferred
to the Board of Tax Appeals.
(e) Section 902 of the Revenue Act of 1936 (relating to conditions on allowance of refunds) is amended by striking out "Board of Review" and inserting in lieu thereof "Board of Tax Appeals (hereinafter referred to as the 'Board')".

(f) (1) Section 906 (c) (relating to allowance of claim for refund and nature of hearing) is amended to read as follows:

"(c) The allowance or disallowance of the Commissioner of a claim for refund under this section shall be final, unless within ninety days (not counting Sunday or a legal holiday in the District of Columbia as the ninetieth day) after the date of mailing by registered mail by the Commissioner of notice that a claim for refund of any such amount has been disallowed, in whole or in part, the claimant files a petition with the Board requesting a hearing on the merits of his claim, in whole or in part. Upon the filing of any such petition the claimant shall be entitled to a hearing as provided herein. Notice and opportunity to be heard shall be given to the claimant and the Commissioner. If the notice is addressed to a person outside the States of the Union and the District of Columbia, the period specified in this subsection shall be one hundred and fifty days in lieu of ninety days."

(2) The amendment made by this subsection, insofar as applicable to the date for filing the petition, shall not apply if the Commissioner has prior to January 1, 1943, mailed notice by registered mail that the claim for refund has been disallowed in whole or in part.

(g) Section 906 (d) (relating to conduct of hearing) is amended to read as follows:

"(d) Each such hearing shall be conducted by a division of the Board and shall be open to the public. The proceedings in such hearings shall be conducted in accordance with such rules of practice and procedure (other than rules of evidence) as the Board may prescribe, and in accordance with the rules of evidence applicable in courts of equity of the District of Columbia. The claimant and the Commissioner shall be entitled to be represented by counsel, to have witnesses subpoenaed, and to examine and cross-examine witnesses. The division shall have authority to administer oaths, examine witnesses, rule on questions of procedure and the admissibility of evidence, and to require by subpoena, signed by any member of the Board, the attendance and testimony of witnesses, and the production of all necessary returns, books, papers, records, correspondence, memoranda, and other evidence, from any place in the United States at any designated place of hearing, and to require the taking of a deposition by any designated individual competent to administer oaths. Any witness summoned or whose deposition is taken pursuant to this section shall receive the same fees and mileage as witnesses in the courts of the United States. Such fees and mileage and the expenses of taking any such deposition shall be paid as follows:

"(1) Witnesses for Commissioner.—In the case of witnesses for the Commissioner such payments shall be made by the Secretary out of any moneys appropriated for the collection of internal-revenue taxes, and may be made in advance.

"(2) Other Witnesses.—In the case of any other witnesses, such payments shall be made, subject to rules prescribed by the Board, by the party at whose instance the witness appears or the deposition is taken."
(h) Section 906 (e) (relating to findings of fact and decision) is amended to read as follows:

"(e) After the conclusion of the hearing a report and a decision thereon shall be made as quickly as practicable by the division conducting such hearing. The report of the division shall become the report of the Board within thirty days after such report by the division, unless within such period the chairman has directed that such report shall be reviewed by the Board. Any preliminary action by a division which does not form the basis for the entry of the final decision shall not be subject to review by the Board except in accordance with such rules as the Board may prescribe. The report of a division shall not be a part of the record in any case in which the chairman directs that such report shall be reviewed by the Board. It shall be the duty of the Board and of each division to include in its report upon any proceeding its findings of fact or opinion or memorandum opinion. The Board shall report in writing all its findings of fact, opinions, and memorandum opinions. A decision of the Board (except a decision dismissing a proceeding for lack of jurisdiction) shall be held to be rendered upon the date that an order specifying the amount of the refund, or that no refund is due, is entered in the records of the Board. If the Board dismisses a proceeding for lack of jurisdiction, an order to that effect shall be entered in the records of the Board and the decision of the Board shall be held to have been rendered upon the date of such entry."

(i) Section 906 (f) (relating to costs and fees) is amended to read as follows:

"(f) The Board is authorized to fix a fee, not in excess of the fee fixed by law to be charged and collected therefor by the clerks of the district courts, for comparing, or for preparing and comparing, a transcript of the record, or for copying any record, entry, or other paper and the comparison and certification thereof."

(j) Section 906 (g) (relating to appeals) is amended to read as follows:

"(g) A decision of the Board rendered after January 1, 1943, may be reviewed by a circuit court of appeals or the United States Court of Appeals for the District of Columbia, if a petition for such review is filed by either the claimant or the Commissioner within three months after the decision is rendered. Such decision may be reviewed by the circuit court of appeals for the circuit in which the claimant resides, or has his principal place of business, or, if none, by the United States Court of Appeals for the District of Columbia: Provided, however, that in any event such decision may be reviewed by any circuit court of appeals or the United States Court of Appeals for the District of Columbia which may be designated by the Commissioner and the claimant by stipulation in writing. Such courts shall have exclusive jurisdiction to affirm the decision of the Board, or to modify or reverse such decision, if it is not in accordance with law, with or without demanding the cause for a rehearing as justice may require. The judgments of such courts shall be final, subject to review by the Supreme Court of the United States upon certification or certiorari as provided in sections 239 and 240 of the Judicial Code as amended. Such courts are authorized to adopt rules for the filing of petitions for review, preparation of the record for review, and the conduct of the
proceedings on review. A decision of the Board rendered after January 1, 1943 shall become final in the same manner that decisions of the Board become final under section 1140 of the Internal Revenue Code.”

(k) Saving Provisions.—Section 906 (g) of the Revenue Act of 1936, as in effect prior to the date of enactment of the Revenue Act of 1942, shall remain in effect as to petitions to review decisions of the Board of Review rendered prior to January 1, 1943, but shall not, if any case involving any such petition is remanded for further proceedings in the Board of Tax Appeals, remain in effect with respect to any further proceedings in such case.

(1) This section shall take effect on January 1, 1943.

SEC. 511. DEFINITION OF MILITARY OR NAVAL FORCES OF THE UNITED STATES.

Section 3797 (a) (15) is amended to read as follows:

“(15) MILITARY OR NAVAL FORCES OF THE UNITED STATES.—The term ‘military or naval forces of the United States’ includes the Marine Corps, the Coast Guard, the Army Nurse Corps, Female, the Women’s Army Auxiliary Corps, the Navy Nurse Corps, Female, and the Women’s Reserve branch of the Naval Reserve.”

SEC. 512. JOINT COMMITTEE ON INTERNAL REVENUE TAXATION—POWER TO OBTAIN DATA.

Chapter 48 (relating to joint committee) is amended by adding at the end thereof the following new section:

“SEC. 5012. ADDITIONAL POWERS TO OBTAIN DATA.

“(a) The Joint Committee on Internal Revenue Taxation or the Chief of Staff of such Joint Committee, upon approval of the Chairman or Vice-Chairman, is authorized to secure directly from the Bureau of Internal Revenue (including the Assistant General Counsel for the Bureau of Internal Revenue), or directly from any executive department, board, bureau, agency, independent establishment or instrumentality of the Government, information, suggestions, data, estimates and statistics, for the purpose of making investigations, reports and studies relating to internal revenue taxation.

“(b) The Bureau of Internal Revenue (including the Assistant General Counsel for the Bureau of Internal Revenue), executive departments, boards, bureaus, agencies, independent establishments and instrumentality of the Government, information, suggestions, data, estimates and statistics directly to the Joint Committee on Internal Revenue Taxation or to the Chief of Staff of such Joint Committee, upon request made pursuant to this section.”

TITLE VI—EXCISE TAXES

SEC. 601. EFFECTIVE DATE OF THIS TITLE.

This title shall take effect on the first day of the first month which begins more than 10 days after the date of the enactment of this Act.

SEC. 602. DISTILLED SPIRITS.

(a) Rate on Distilled Spirits.—Section 2800 (a) (1) is amended by striking out “$4” and inserting in lieu thereof “$6”.

(b) Rate on Imported Perfumes Containing Alcohol.—Section 2800 (a) (3) is amended by striking out “$4” and inserting in lieu thereof “$6”.

Post, p. 965.
(c) **Drawback on Distilled Spirits.**—The third paragraph of section 2887 is amended by striking out "$4" and inserting in lieu thereof "$6".

(d) **Floor Stocks Tax.**—Section 2800 is amended by inserting at the end thereof the following new subsection:

"(j) 1942 Floor Stocks Tax.

"(1) Tax.—Upon all distilled spirits upon which the internal-revenue tax imposed by law has been paid, and which on the effective date of Title VI of the Revenue Act of 1942, are held and intended for sale or for use in the manufacture or production of any article intended for sale, there shall be levied, assessed, collected, and paid a floor stocks tax of $2 on each proof-gallon, and a proportionate tax at a like rate on all fractional parts of such proof-gallon.

"(2) Returns.—Under such regulations as the Commissioner with the approval of the Secretary shall prescribe, every person required by paragraph (1) to pay any floor stocks tax shall, on or before the end of the thirtieth day following the effective date of Title VI of the Revenue Act of 1942, make a return and shall, on or before the first day of the third month following such effective date, pay such tax. Payment of the tax shown to be due may be extended to a date not later than the first day of the tenth month following the effective date of Title VI of the Revenue Act of 1942, upon the filing of a bond for payment thereof in such form and amount and with such surety or sureties as the Commissioner, with the approval of the Secretary, may prescribe.

"(3) Laws Applicable.—All provisions of law, including penalties, applicable in respect of internal-revenue taxes on distilled spirits shall, insofar as applicable and not inconsistent with this subsection, be applicable in respect of the floor stocks tax imposed hereunder. For the purposes of this subsection the term 'distilled spirits' shall include products produced in such manner that the person producing them is a rectifier within the meaning of section 3254 (g)."

(e) **Exemption of Imported Alcohol for Industrial Purposes.**—Part II of Subchapter C of Chapter 26 (relating to industrial alcohol) is amended by inserting at the end thereof the following new section:

"SEC. 3125. IMPORTATION OF ALCOHOL FOR INDUSTRIAL PURPOSES.

"(a) Importation Without Payment of Internal Revenue Tax.—Under regulations to be prescribed by the Commissioner, with the approval of the Secretary, and subject from the time of its withdrawal from customs custody to all the applicable provisions of this part, alcohol of 160 proof, or greater, may be imported into the United States and be withdrawn, in bond, from customs custody, without payment of the internal-revenue tax imposed by section 2800 upon the act of importing such alcohol, for transfer to industrial alcohol plants, alcohol bonded warehouses, and denaturing plants for redistillation or denaturation and withdrawal, or withdrawal without redistillation or denaturation, tax free or tax paid, as the case may be, for all the purposes authorized by this part. If such alcohol is withdrawn from the said industrial alcohol plants, alcohol bonded warehouses, or denaturing plants for beverage purposes, there shall be paid upon such withdrawal an additional tax equal to the duty which would have been paid had such spirits been imported for beverage purposes, less the duty already paid thereon.
(b) Withdrawal Tax Free for Use of United States.—Alcohol may be withdrawn from customs custody by the United States or any governmental agency thereof for its own use, free of internal-revenue tax, under such regulations as may be prescribed.

(2) Effective Date of Subsection.—Notwithstanding section 601, this subsection shall take effect on the day following the date of enactment of this Act.

(f) Drawback if Distilled Spirits Used for Certain Purposes.—Section 3250 (relating to taxation of distilled spirits) is amended by inserting at the end thereof the following new subsection:

(1) Manufacturers or Producers of Designated Nonbeverage Products.—

(1) In general.—Any person using distilled spirits produced in a domestic registered distillery or industrial alcohol plant and fully tax-paid in the manufacture or production of medicines, medicinal preparations, food products, flavors, or flavoring extracts which are unfit for beverage purposes and are sold or otherwise transferred for use for other than beverage purposes upon payment of a special tax per annum, shall be eligible for drawback as hereinafter provided for.

(2) Such special tax per annum shall be graduated in amount as follows: (a) for total annual withdrawals not exceeding 25 proof gallons, $25 per annum; (b) for total annual withdrawals not exceeding 50 proof gallons, $50 per annum; (c) for total annual withdrawals of 50 proof gallons or more, $100 per annum.

(3) Requirements.—Such person shall register annually with the Commissioner; keep such books and records as may be necessary to establish the fact that distilled spirits purchased by him and fully tax-paid were used in the manufacture or production of medicines, medicinal preparations, food products, flavors, or flavoring extracts which were unfit for use for beverage purposes; and shall be subject to such rules and regulations in relation thereto as the Commissioner, with the approval of the Secretary, shall prescribe to secure the Treasury of the United States against frauds.

(4) Investigative Powers of Commissioner.—The Commissioner, for the purpose of ascertaining the correctness of any claim filed under this subsection is authorized, by any officer or employee of the Bureau of Internal Revenue, including the field service, designated by him for that purpose, to examine any books, papers, records, or memoranda bearing upon the matters required to be alleged in the claim, and may require the attendance of the person filing the claim or of any officer or employee of such person, or the attendance of any other person having knowledge in the premises, and may take his testimony with reference to any matter covered by the claim, with power to administer oaths to such person or persons.

(5) Drawback.—A drawback at the rate of $3.75 on each proof gallon shall be allowed on distilled spirits tax-paid and used as provided in this subsection and be due and payable quarterly upon filing of a proper claim with the Commissioner. No claim under this subsection shall be allowed unless filed with the Commissioner within the three months next succeeding the quarter for which the drawback is claimed.

SEC. 603. FERMENTED MALT LIQUORS.

(a) Rate on Fermented Malt Liquors.—Section 3150 (a) is amended by striking out "$6" and inserting in lieu thereof "$7".
(b) **Floor Stocks Tax.**—Section 3150 is amended by inserting at the end thereof the following new subsection:

"(e) **1942 Floor Stocks Tax.**—

"(1) Tax.—Upon all fermented malt liquors upon which the internal-revenue tax imposed by law has been paid, and which on the effective date of Title VI of the Revenue Act of 1942 are held by any person and intended for sale there shall be levied, assessed, collected, and paid a floor stocks tax at a rate of $1 per barrel of 31 gallons.

"(2) Returns.—Under such regulations as the Commissioner with the approval of the Secretary shall prescribe, every person required by paragraph (1) to pay any floor stocks tax shall, on or before the end of the thirtieth day following the effective date of Title VI of the Revenue Act of 1942 make a return and shall, on or before the first day of the third month following such effective date, pay such tax. Payment of the tax shown to be due may be extended to a date not later than the first day of the tenth month following the effective date of Title VI of the Revenue Act of 1942, upon the filing of a bond for payment thereof in such form and amount with such surety or sureties as the Commissioner, with the approval of the Secretary, may prescribe.

"(3) Laws Applicable.—All provisions of law, including penalties, applicable in respect of the taxes imposed by subsection (a) shall, insofar as applicable and not inconsistent with this subsection, be applicable with respect to the floor stocks tax imposed by this subsection."

**SEC. 604. WINES.**

(a) **Rate on Still Wines.**—Section 3030 (a) (1) (A) is amended by striking out "8 cents" and inserting in lieu thereof "10 cents"; by striking out "30 cents" and inserting in lieu thereof "40 cents"; and by striking out "65 cents" and inserting in lieu thereof "$1.00".

(b) **Rate on Sparkling Wines, Liqueurs, Cordials, Etc.**—Section 3030 (a) (2) is amended by striking out "7 cents" and inserting in lieu thereof "10 cents"; and by striking out "31/2 cents" and inserting in lieu thereof "5 cents".

(c) **Floor Stocks.**—Subchapter F of Chapter 26 is amended by inserting at the end thereof the following new section:

"SEC. 3193. 1942 Floor Stocks Tax on Wines.

"(a) **Floor Stocks Tax.**—Upon all wines upon which the internal-revenue tax imposed by law has been paid, and which on the effective date of Title VI of the Revenue Act of 1942 are held and intended for sale or for use in the manufacture or production of an article intended for sale, there shall be levied, assessed, collected, and paid a floor stocks tax at rates equal to the increases in rates of tax made applicable to such articles by section 604 of the Revenue Act of 1942.

"(b) **Returns.**—Under such regulations as the Commissioner with the approval of the Secretary shall prescribe, every person required by subsection (a) to pay any floor stocks tax shall, on or before the end of the thirtieth day following the effective date of Title VI of the Revenue Act of 1942 make a return and shall, on or before the first day of the third month following such effective date, pay such tax. Payment of the tax shown to be due may be extended to a date not later than the first day of the tenth month following the effective date of Title VI of the Revenue Act of 1942, upon the filing of a bond for
payment thereof in such form and amount and with such surety or
sureties as the Commissioner, with the approval of the Secretary, may
prescribe.

"(c) LawS Applicable.—All provisions of law, including pen-
alties, applicable in respect of the taxes imposed by section 3030 (a)
shall, so far as applicable and not inconsistent with this subsection,
be applicable with respect to the floor stocks tax imposed by sub-
section (a)."  

SEC. 665. CIGARS AND CIGARETTES.

(a) Rates on Cigars.—Section 2000 (e) (1) is amended to read as follows:

"(c) Cigars and Cigarettes.—Upon cigars and cigarettes manu-
factured in or imported into the United States, which are sold by
the manufacturer or importer, or removed for consumption or sale,
there shall be levied, collected, and paid the following taxes:

"(1) Cigars.—On cigars of all descriptions made of tobacco,
or any substitute therefor, and weighing not more than three
pounds per thousand, 75 cents per thousand;

"On cigars made of tobacco, or any substitute therefor, and
weighing more than three pounds per thousand, if manufactured
or imported to retail at not more than 2½ cents each, $2.50 per
thousand;

"If manufactured or imported to retail at more than 2½ cents
each and not more than 4 cents each, $3.00 per thousand;

"If manufactured or imported to retail at more than 4 cents
each and not more than 6 cents each, $4.00 per thousand;

"If manufactured or imported to retail at more than 6 cents
each and not more than 8 cents each, $7.00 per thousand;

"If manufactured or imported to retail at more than 8 cents
each and not more than 15 cents each, $10.00 per thousand;

"If manufactured or imported to retail at more than 15 cents
each and not more than 20 cents each, $15.00 per thousand;

"If manufactured or imported to retail at more than 20 cents
each, $20.00 per thousand.

"Whenever in this subsection reference is made to cigars manu-
factured or imported to retail at not over a certain price each,
then in determining the tax to be paid regard shall be had to the
ordinary retail price of a single cigar in its principal market."

(b) Rates on Cigarettes.—Section 2000 (c) (2) is amended by
striking out "$3.25" and inserting in lieu thereof "$3.50" and by
striking out "$7.80" and inserting in lieu thereof "$8.40".

(c) Floor Stocks Tax.—Section 2000 is amended by inserting at
the end thereof the following new subsection:

"(e) 1942 Floor Stocks Tax.—

"(1) Tax.—Upon large cigars (weighing more than three
pounds per thousand) and all cigarettes subject to tax under this
section, which on the effective date of Title VI of the Revenue
Act of 1942 are held by any person for sale, there shall be levied,
assessed, collected, and paid a floor stocks tax at a rate equal to
the increase in rate of tax made applicable to such articles by
the Revenue Act of 1942.

"(2) Returns.—Every person required by this subsection to
pay any floor stocks tax shall, on or before the end of the month
next following the month in which Title VI of the Revenue Act
of 1942 takes effect, under such regulations as the Commissioner
with the approval of the Secretary shall prescribe, make a return
and pay such tax, except that in the case of such articles held
by manufacturers and importers, the Commissioner may collect the tax with respect to all or part of such articles by means of stamps rather than return, and in such case may make an assessment against such manufacturer or importer having cigar and cigarette tax stamps on hand on the effective date of Title VI of the Revenue Act of 1942, for the difference between the amount paid for such stamps and the increased rates imposed by the Revenue Act of 1942.

“(3) LAWS APPLICABLE.—All provisions of law, including penalties, applicable in respect of the taxes imposed by section 2000, shall, insofar as applicable and not inconsistent with this subsection, be applicable with respect to the floor stocks tax imposed by this subsection.”

(d) ONE-EIGHTH OUNCE DIFFERENCES ABOVE TWO OUNCES AND NOT ABOVE THREE OUNCES PERMITTED IN PACKAGING OF TOBACCO AND SNuff.—Section 2100 (a) (1) (relating to permissible packages for tobacco and snuff) is amended by striking out “with a difference between each package and the one next smaller of one-eighth of an ounce up to and including two ounces” and inserting in lieu thereof “with a difference between each package and the one next smaller of one-eighth of an ounce up to and including three ounces”.

(e) EXPORTATION OF CIGARETTE PAPERS AND TUBES FREE OF INTERNAL REVENUE TAX.—Section 2197 (b) (relating to tax-free exportation of tobacco) is amended by striking out “or cigarettes” and inserting in lieu thereof “cigarettes, or cigarette papers or tubes”.

SEC. 606. TELEPHONE, TELEGRAPH, ETC.

(a) Rates of Tax.—Section 3465 is amended to read as follows:

“SEC. 3465. IMPOSITION AND RATE OF TAX.

“(a) There shall be imposed:

“(1) Telephone and Telegraph, Etc.—

“(A) On the amount paid within the United States for each telephone or radio telephone message or conversation for which the toll charge is more than 24 cents, a tax equal to 20 per centum of the amount so paid. If a bill is rendered the taxpayer for the services described in this subparagraph, the amount upon which the tax shall be based shall be the sum of all such charges included in the bill, and the tax shall not be based upon the charge for each item, separately, included in the bill.

“(B) On the amount paid within the United States for each telegraph, cable, or radio dispatch or message a tax equal to 15 per centum of the amount so paid, except that in the case of each international telegraph, cable, or radio dispatch or message the rate shall be 10 per centum. If a bill is rendered the taxpayer for the services described in this subparagraph, the amount upon which the tax at each of the rates in this subparagraph shall be based shall be the sum of all such charges at that rate included in the bill, and the tax shall not be based upon the charge for each item, separately, included in the bill.

“If the tax under subparagraph (A) or (B) is paid by inserting coins in coin-operated telephones, the tax shall be computed to the nearest multiple of 5 cents, except that where the tax is midway between multiples of 5 cents, the next higher multiple shall apply. Only one payment of a tax imposed by subparagraph (A) or (B)
shall be required notwithstanding the lines or stations of one or more persons are used in the transmission of such dispatch, message, or conversation.

"(2) LEASED WIRES, ETC.—

(a) A tax equivalent to 15 per centum of the amount paid for leased wire, teletypewriter, or talking circuit special service, but not including an amount paid for leased wire, teletypewriter, or talking circuit special service used exclusively in rendering a service taxable under subparagraph (B).

(b) A tax equivalent to 5 per centum of the amount paid for any wire and equipment service (including stock quotation and information services, burglar alarm or fire alarm service, and all other similar services, but not including service described in subparagraph (A)).

The tax shall apply under this paragraph whether or not the wires or services are within a local exchange area.

(3) LOCAL TELEPHONE SERVICE.—A tax equivalent to 10 per centum of the amount paid by subscribers for local telephone service and for any other telephone service in respect of which a tax is not payable under paragraph (1) or (2). Amounts paid for the installation of instruments, wires, poles, switchboards, apparatus, and equipment shall not be considered amounts paid for service. Service paid for by inserting coins in coin-operated telephones available to the public shall not be subject to the tax imposed by this paragraph, except that where such coin-operated telephone service is furnished for a guaranteed amount, the amounts paid under such guarantee plus any fixed monthly or other periodic charge shall be subject to the tax.

(b) EFFECTIVE DATE OF AMENDMENTS.—

(1) The amendments to section 3465 (a) (1) made by subsection (a) shall be applicable only with respect to the period beginning with the effective date of this title.

(2) The amendments to section 3465 (a) (2) and (3) made by subsection (a) shall apply only to amounts paid pursuant to bills rendered after the effective date of this title for service for which no previous bill was rendered. Where bills rendered after the effective date of this title include charges for services previously rendered, the amendments shall not apply to such service as was rendered more than two months before the effective date of this title, and the provisions of section 3465 in effect at the time such prior service was rendered shall be applicable to the amounts paid for such service.

SEC. 607. PHOTOGRAPHIC APPARATUS.

Section 3406 (a) (4) is amended to read as follows:

"(4) PHOTOGRAPHIC APPARATUS.—Cameras (except cameras weighing more than four pounds exclusive of lens and accessories); and lenses, photographic apparatus and equipment, and any apparatus or equipment designed especially for use in the taking of photographs or motion pictures or in developing, printing, or enlarging photographs or motion pictures, 25 per centum; unexposed photographic films (including motion picture films but not including X-ray film), photographic plates and sensitized paper, 15 per centum."
SEC. 608. LUBRICATING OILS.

Section 3413 (relating to tax on lubricating oils) is amended by striking out "4½ cents" and inserting in lieu thereof "6 cents".

SEC. 609. TRANSPORTATION OF PERSONS.

(a) INCREASE IN RATE.—Section 3469 (a) (relating to tax on transportation of persons) and section 3469 (c) (relating to tax on seats or berths) are amended by striking out "5 per centum" and inserting in lieu thereof "10 per centum."

(b) EXEMPTION OF MEMBERS OF ARMED FORCES OF UNITED NATIONS FROM TAX ON TRANSPORTATION OF PERSONS, ETC.—Section 3469 (f) (2) (relating to exemptions from the tax on transportation of persons) is amended by inserting after the words "uniform of the United States" a comma and the following: "or to members of the military or naval forces of any of the other United Nations traveling in uniform of such nation,"

SEC. 610. ORGANS UNDER CONTRACT BEFORE OCTOBER 1, 1941.

The tax under section 3404 (d) of the Internal Revenue Code shall not apply to the sale of an organ sold under a bona fide written contract entered into before October 1, 1941, and tax paid with respect to the sale of an organ under such a contract may be refunded, subject to the provisions of section 3443 (d) of the Internal Revenue Code.

SEC. 611. TERMINATION OF CERTAIN EXCISE TAXES.

The taxes imposed by the following provisions shall not apply to the sale, by the manufacturer, producer, or importer, after the effective date of this Title, of the articles taxable under such provisions:

(a) Section 3406 (a) (5) of the Internal Revenue Code (relating to tax on electric signs).

(b) Section 3406 (a) (7) of the Internal Revenue Code (relating to tax on rubber articles).

(c) Section 3406 (a) (8) of the Internal Revenue Code (relating to tax on washing machines).

(d) Section 3406 (a) (9) of the Internal Revenue Code (relating to tax on optical equipment).

SEC. 612. AFFIXING OF CIGARETTE STAMPS IN FOREIGN COUNTRIES.

Section 2112 (c) (relating to requirement of affixing cigarette stamps) is amended by inserting at the end thereof the following new sentence: "If the government of a foreign country permits the revenue stamps of such country to be affixed in the United States to cigarettes manufactured in the United States and imported into such foreign country, then, if cigarettes manufactured in such foreign country are imported into the United States from such foreign country, the importer may, under such rules and regulations as the Commissioner with the approval of the Secretary of the Treasury may prescribe, have the United States revenue stamps attached to such cigarettes in such foreign country."

SEC. 613. EXEMPTION OF INSIGNIA, ETC., USED IN CONNECTION WITH UNIFORMS OF THE ARMED FORCES FROM JEWELRY TAX.

The second sentence of section 2400 (relating to exemption from jewelry tax) is amended to read as follows: "The tax imposed by this section shall not apply to any article used for religious purposes, to surgical instruments, to watches designed especially for use by the
blind, to frames or mountings for spectacles or eye-glasses, to a fountain pen or smokers' pipe if the only parts of the pen or the pipe which consist of precious metals are essential parts not used for ornamental purposes, or to buttons, insignia, cap devices, chin straps, and other devices prescribed for use in connection with the uniforms of the armed forces of the United States."

SEC. 614. REFRIGERATORS, REFRIGERATING APPARATUS, AND AIR-CONDITIONERS.

Section 3405 is amended to read as follows:

"SEC. 3405. TAX ON MECHANICAL REFRIGERATORS AND SELF-CONTAINED AIR-CONDITIONING UNITS.

"There shall be imposed on the following articles (including in each case parts or accessories therefor sold on or in connection with the sale thereof) sold by the manufacturer, producer, or importer a tax equivalent to 10 per centum of the price for which sold:

"(a) REFRIGERATORS.—Household type refrigerators (for single or multiple cabinet installations) having, or being primarily designed for use with, a mechanical refrigerating unit operated by electricity, gas, kerosene, or gasoline.

"(b) REFRIGERATING APPARATUS.—Cabinets, compressors, condensers, evaporators, expansion units, absorbers, and controls for, or suitable for use as parts of or with, household type refrigerators of the kind described in subsection (a) except when sold as component parts of complete refrigerators or refrigerating or cooling apparatus.

"(c) AIR-CONDITIONERS.—Self-contained air-conditioning units."

SEC. 615. EXEMPTION OF CERTAIN CASH REGISTERS.

Section 3406 (a) (6) (relating to tax on business and store machines) is amended by inserting after "cash registers" the following: "except cash registers of the type used in registering over-the-counter retail sales".

SEC. 616. EXEMPT TRANSPORTATION OF OIL BY PIPE LINE.

Section 3460 (relating to tax on transportation of oil by pipe line) is amended by adding at the end thereof the following new subsection:

"(c) EXEMPT TRANSPORTATION.—For the purposes of this section, the term 'transportation' shall not include any movement through lines of pipe within the premises of a refinery, a bulk plant, a terminal, or a gasoline plant, if such movement is not a continuation of a taxable transportation. The crossing of rights-of-way, streets, highways, railroads, levees, or narrow bodies of water, in connection with such a movement, shall not of itself constitute such movement as being 'transportation'."

SEC. 617. COIN-OPERATED AMUSEMENT AND GAMING DEVICES.

(a) INCREASE IN RATE ON GAMBLING DEVICES.—Section 3267 (a) (2) and (3) (relating to rate of tax on gambling devices) is amended by striking out "$500" and inserting in lieu thereof "$100".

(b) DEFINITION.—Section 3267 (b) is amended to read as follows:

"(b) DEFINITION.—As used in this Part, the term 'coin-operated amusement and gaming devices' means (1) any amusement or music machine operated by means of the insertion of a coin, token, or similar object, and (2) so-called 'slot' machines which operate by means
of insertion of a coin, token, or similar object and which, by application of the element of chance, may deliver, or entitle the person playing or operating the machine to receive, cash, premium, merchandise, or tokens. The term does not include bona fide vending machines in which are not incorporated gaming or amusement features. For the purposes of this section, a vending machine operated by means of the insertion of a 1 cent coin, which, when it dispenses a prize, never dispenses a prize of a retail value of, or entitles a person to receive a prize of a retail value of, more than 5 cents, and if the only prize dispensed is merchandise and not cash or tokens shall be classified under clause (1) and not under clause (2).”

(c) Effective Date of Amendments.—The amendments made by this section shall be first applicable as follows:
(1) In the case of machines the rate of tax on which is increased, to the year beginning July 1, 1943.
(2) In the case of machines not subject to tax prior to such amendments, no tax shall be payable with respect to any period before the effective date of this title.
(3) In the case of machines if the limitation on the amount of the prize dispensed is 5 cents, to the year beginning July 1, 1942.

SEC. 618. SALE UNDER CHATTEL MORTGAGE.

(a) Retail Sales Taxes.—Section 2405 (relating to tax where article sold under installment or conditional sale contract) is amended by striking out “or (c) a conditional sale” and inserting in lieu thereof the following: “(c) a conditional sale, or (d) a chattel mortgage arrangement wherein it is provided that the sales price shall be paid in installments.”

(b) Manufacturers' Sales Taxes Generally.—Section 3441 (c) (1) (relating to tax where articles are sold under installment or conditional sales contracts) is amended by striking out “or (C) a conditional sale” and inserting in lieu thereof “(C) a conditional sale, or (D) a chattel mortgage arrangement wherein it is provided that the sales price shall be paid in installments”.

SEC. 619. REPEAL OF CERTAIN PROVISIONS RELATING TO MIXED FLOUR.
Chapter 18 and Part IV of Subchapter A of Chapter 27 are repealed.

SEC. 620. TRANSPORTATION OF PROPERTY.

(a) Chapter 30 is amended by inserting at the end thereof the following new subchapter:

"Subchapter E—Transportation of Property"

"SEC. 3475. TRANSPORTATION OF PROPERTY."

“(a) Tax.—There shall be imposed upon the amount paid within the United States after the effective date of this section for the transportation, on or after such effective date, of property by rail, motor vehicle, water, or air from one point in the United States to another, a tax equal to 3 per centum of the amount so paid, except that, in the case of coal, the rate of tax shall be 4 cents per short ton. Such tax shall apply only to amounts paid to a person engaged in the business of transporting property for hire, including amounts paid to a freight forwarder, express company, or similar person, but not including
amounts paid by a freight forwarder, express company, or similar person for transportation with respect to which a tax has previously been paid under this section. In the case of property transported from a point without the United States to a point within the United States the tax shall apply to the amount paid within the United States for that part of the transportation which takes place within the United States. The tax on the transportation of coal shall not apply to the transportation of coal with respect to which there has been a previous taxable transportation.

"(b) Exemption of Government Transportation.—The tax imposed under this section shall not apply to amounts paid by or to the United States or any agency or instrumentality of the United States for the transportation of property.

"(c) Returns and Payment.—The tax imposed by this section shall be paid by the person making the payment subject to the tax. Each person receiving any payment specified in subsection (a) shall collect the amount of the tax imposed from the person making such payment, and shall, on or before the last day of each month, make a return, under oath, for the preceding month, and pay the taxes so collected to the collector in the district in which his principal place of business is located, or if he has no principal place of business in the United States, to the collector at Baltimore, Maryland. Such returns shall contain such information and be made in such manner as the Commissioner with the approval of the Secretary may by regulations prescribe.

"(d) Extensions of Time.—The Commissioner may extend the time for making returns and paying the taxes collected, under such rules and regulations as he shall prescribe with the approval of the Secretary, but no such extension shall be for more than ninety days.

"(e) Registration.—Every person engaged in the business of transporting property for hire, including freight forwarders, express companies, and similar persons, shall, on or before the sixtieth day after the effective date of this section, or within sixty days after first engaging in the business of transportation of property for hire, register his name and his place or places of business with the collector in the district in which is located the principal place of business of such person. Every such person who fails to register within the period specified shall be guilty of a misdemeanor and upon conviction thereof shall be fined not more than $50."

(b) Technical Amendment.—Section 3471 (a) and (b) are amended by striking out “or Subchapter C” wherever occurring therein and inserting in lieu thereof “Subchapter C, or Subchapter E”.

(c) Effective Date of Section.—The amendments made by this section shall take effect on the first day of the first month which begins more than thirty days after the date of the enactment of this Act.

SEC. 621. Exemption from Processing Tax of Palm Oil Used in Manufacture of Iron or Steel Products.

Section 2477 (relating to definition of first domestic processing) is amended to read as follows:

"SEC. 2477. First Domestic Processing Defined.

“For the purposes of this chapter, the term ‘first domestic processing’ means the first use in the United States, in the manufacture or production of an article intended for sale, of the article with respect
to which the tax is imposed, but does not include the use of palm oil in the manufacture of iron or steel products, or tin plate or terne plate, or any subsequent use of palm oil residue resulting from the manufacture of iron or steel products, or tin plate or terne plate.”

SEC. 622. CABARET TAX.

Section 1700 (e) (1) (relating to rate of cabaret tax) is amended to read as follows:

“(1) **Rate.**—A tax equivalent to 5 per centum of all amounts paid for admission, refreshment, service, or merchandise, at any roof garden, cabaret, or other similar place furnishing a public performance for profit, by or for any patron or guest who is entitled to be present during any portion of such performance. The term ‘roof garden, cabaret, or other similar place’ shall include any room in any hotel, restaurant, hall, or other public place where music and dancing privileges or any other entertainment, except instrumental or mechanical music alone, are afforded the patrons in connection with the serving or selling of food, refreshment, or merchandise. A performance shall be regarded as being furnished for profit for purposes of this section even though the charge made for admission, refreshment, service, or merchandise is not increased by reason of the furnishing of such performance. No tax shall be applicable under subsection (a) (1) on account of an amount paid with respect to which tax is imposed under this subsection.”

SEC. 623. SALE AND USE OF TOILET PREPARATIONS BY BEAUTY PARLORS, ETC.

Section 2402 (b) is amended to read as follows:

“(b) **Beauty Parlors, Etc.**—For the purposes of subsection (a), the sale of any article described in such subsection to any person operating a barber shop, beauty parlor, or similar establishment for use in the operation thereof and not for resale, shall be considered a sale at retail. The use in such operation of any article described in subsection (a) purchased by such person on or after the effective date of section 622 of the Revenue Act of 1942 for resale, shall be considered a sale at retail by such person at the time the article is first set apart for such use and at a price equivalent to the amount paid by him for the article.”

**TITLE VII—SOCIAL SECURITY TAXES**

SEC. 701. AUTOMATIC INCREASE IN 1943 RATE NOT TO APPLY.

(a) Clauses (1) and (2) of section 1400 of the Federal Insurance Contributions Act (Internal Revenue Code, sec. 1400) are amended to read as follows:

“(1) With respect to wages received during the calendar years 1939, 1940, 1941, 1942, and 1943, the rate shall be 1 per centum.

“(2) With respect to wages received during the calendar years 1944 and 1945, the rate shall be 2 per centum.”

(b) Clauses (1) and (2) of section 1410 of such Act (Internal Revenue Code, sec. 1410) are amended to read as follows:

“(1) With respect to wages paid during the calendar years 1939, 1940, 1941, 1942, and 1943, the rate shall be 1 per centum.

“(2) With respect to wages paid during the calendar years 1944 and 1945, the rate shall be 2 per centum.”
SEC. 801. RENEGOTIATION OF WAR CONTRACTS.

(a) Subsections (a), (b), and (c) of section 403 of the Sixth Supplemental National Defense Appropriation Act (Public 528, 77th Cong., 2d Sess.), are amended to read as follows:

"Sec. 403. (a) For the purposes of this section—

(1) The term 'Department' means the War Department, the Navy Department, the Treasury Department, and the Maritime Commission, respectively.

(2) In the case of the Maritime Commission, the term 'Secretary' means the Chairman of such Commission.

(3) The terms 'renegotiate' and 'renegotiation' include the refixing by the Secretary of the Department of the contract price.

(4) The term 'excessive profits' means any amount of a contract or subcontract price which is found as a result of renegotiation to represent excessive profits.

(5) The term 'subcontract' means any purchase order or agreement to perform all or any part of the work, or to make or furnish any article, required for the performance of another contract or subcontract. The term 'article' includes any material, part, assembly, machinery, equipment, or other personal property.

For the purposes of subsections (d) and (e) of this section, the term 'contract' includes a subcontract and the term 'contractor' includes a subcontractor.

(b) Subject to subsection (i), the Secretary of each Department is authorized and directed to insert in any contract for an amount in excess of $100,000 hereafter made by such Department—

(1) a provision for the renegotiation of the contract price at a period or periods when, in the judgment of the Secretary, the profits can be determined with reasonable certainty;

(2) a provision for the retention by the United States from amounts otherwise due the contractor, or for the repayment by him to the United States, if paid to him, of any excessive profits not eliminated through reductions in the contract price, otherwise, as the Secretary may direct;

(3) a provision requiring the contractor to insert in each subcontract for an amount in excess of $100,000 made by him under such contract (i) a provision for the renegotiation by such Secretary and the subcontractor of the contract price of the subcontract at a period or periods when, in the judgment of the Secretary, the profits can be determined with reasonable certainty, (ii) a provision for the retention by the contractor for the United States of the amount of any reduction in the contract price of any subcontract pursuant to its renegotiation hereunder, or for the repayment by the subcontractor to the United States of any excessive profits from such subcontract paid to him and not eliminated through reductions in the contract price or otherwise, as the Secretary may direct, and (iii) a provision for relieving the contractor from any liability to the subcontractor on account of any amount so retained by the contractor or repaid by the subcontractor to the United States, and (iv) in the discretion of the Secretary, a provision requiring any subcontractor to insert in any subcontract made by him under such subcontract, provisions corresponding to those of subparagraphs (3) and (4) of this subsection (b); and
“(4) A provision for the retention by the United States from amounts otherwise due the contractor, or for repayment by him to the United States, as the Secretary may direct, of the amount of any reduction in the contract price of any subcontract under such contract, which the contractor is directed, pursuant to clause (3) of this subsection, to withhold from payments otherwise due the subcontractor and actually unpaid at the time the contractor receives such direction.

“*The provision for the renegotiation of the contract price, in the discretion of the Secretary, (i) may fix the period or periods when or within which renegotiation shall be had; and (ii) if in the opinion of the Secretary the provisions of the contract or subcontract are otherwise adequate to prevent excessive profits, may provide that renegotiation shall apply only to a portion of the contract or subcontract or shall not apply to performance during a specified period or periods and may also provide that the contract price in effect during any such period or periods shall not be subject to renegotiation.

“(c) (1) Whenever, in the opinion of the Secretary of a Department, the profits realized or likely to be realized from any contract with such Department, or from any subcontract thereunder whether or not made by the contractor, may be excessive, the Secretary is authorized and directed to require the contractor or subcontractor to renegotiate the contract price. When the contractor or subcontractor holds two or more contracts or subcontracts the Secretary in his discretion, may renegotiate to eliminate excessive profits on some or all of such contracts and subcontracts as a group without separately renegotiating the contract price of each contract or subcontract.

“(2) Upon renegotiation, the Secretary is authorized and directed to eliminate any excessive profits under such contract or subcontract (i) by reductions in the contract price of the contract or subcontract, or by other revision in its terms; or (ii) by withholding, from amounts otherwise due to the contractor or subcontractor, any amount of such excessive profits; or (iii) by directing a contractor to withhold for the account of the United States, from amounts otherwise due to the subcontractor, any amount of such excessive profits under the subcontract; or (iv) by recovery from the contractor or subcontractor, through repayment, credit or suit, of any amount of such excessive profits actually paid to him; or (v) by any combination of these methods, as the Secretary deems desirable. The Secretary may bring actions on behalf of the United States in the appropriate courts of the United States to recover from such contractor or subcontractor, any amount of such excessive profits actually paid to him and not withheld or eliminated by some other method under this subsection. The surety under a contract or subcontract shall not be liable for the repayment of any excessive profits thereon. All money recovered by way of repayment or suit under this subsection shall be covered into the Treasury as miscellaneous receipts.

“(3) In determining the excessiveness of profits realized or likely to be realized from any contract or subcontract, the Secretary shall recognize the properly applicable exclusions and deductions of the character which the contractor or subcontractor is allowed under Chapter 1 and Chapter 2E of the Internal Revenue Code. In determining the amount of any excessive profits to be eliminated hereunder the Secretary shall allow the contractor or subcontractor credit for Federal income and excess profits taxes as provided in section 3806 of the Internal Revenue Code.
Agreements for elimination of excessive profits.

Filing of statements of actual costs of production.

Applicability.

“(4) Upon renegotiation pursuant to this section, the Secretary may make such final or other agreements with a contractor or subcontractor for the elimination of excessive profits and for the discharge of any liability for excessive profits under this section, as the Secretary deems desirable. Such agreements may cover such past and future period or periods, may apply to such contract or contracts of the contractor or subcontractor, and may contain such terms and conditions, as the Secretary deems advisable. Any such agreement shall be final and conclusive according to its terms; and except upon a showing of fraud or malfeasance or a willful misrepresentation of a material fact, (i) such agreement shall not be reopened as to the matters agreed upon, and shall not be modified by any officer, employee, or agent of the United States; and (ii) such agreement and any determination made in accordance therewith shall not be annulled, modified, set aside, or disregarded in any suit, action, or proceeding.

“(5) Any contractor or subcontractor who holds contracts or subcontracts, to which the provisions of this section are applicable, may file with the Secretaries of all the Departments concerned statements of actual costs of production and such other financial statements for any prior fiscal year or years of such contractor or subcontractor, in such form and detail, as the Secretaries shall prescribe by joint regulation. Within one year after the filing of such statements, or within such shorter period as may be prescribed by such joint regulation, the Secretary of a Department may give the contractor or subcontractor written notice, in form and manner to be prescribed in such joint regulation, that the Secretary is of the opinion that the profits realized from some or all of such contracts or subcontracts may be excessive, and fixing a date and place for an initial conference to be held within sixty days thereafter. If such notice is not given and renegotiation commenced by the Secretary within such sixty days the contractor or subcontractor shall not thereafter be required to renegotiate to eliminate excessive profits realized from any such contract or subcontract during such fiscal year or years and any liabilities of the contractor or subcontractor for excessive profits realized during such period shall be thereby discharged.

“(6) This subsection (c) shall be applicable to all contracts and subcontracts hereafter made and to all contracts and subcontracts heretofore made, whether or not such contracts or subcontracts contain a renegotiation or recapture clause, unless (i) final payment pursuant to such contract or subcontract was made prior to April 28, 1942, or (ii) the contract or subcontract provides otherwise pursuant to subsection (b) or (i), or is exempted under subsection (i), of this section 403, or (iii) the aggregate sales by the contractor or subcontractor, and by all persons under the control of or controlling or under common control with the contractor or subcontractor, under contracts with the Departments and subcontracts thereunder do not exceed, or in the opinion of the Secretary concerned will not exceed, $100,000 for the fiscal year of such contractor or subcontractor.

“No renegotiation of the contract price pursuant to any provision therefor, or otherwise, shall be commenced by the Secretary more than one year after the close of the fiscal year of the contractor or subcontractor within which completion or termination of the contract or subcontract, as determined by the Secretary, occurs.”

(b) Subsection (f) of section 403 of the Sixth Supplemental National Defense Appropriation Act (Public 528, 77th Cong., 2d Sess.), is amended to read as follows:
"(f) Subject to any regulations which the President may prescribe for the protection of the interests of the Government, the authority and discretion herein conferred upon the Secretary of each Department may be delegated in whole or in part by him to such individuals or agencies as he may designate in his Department, or in any other Department with the consent of the Secretary of that Department, and he may authorize such individuals or agencies to make further delegations of such authority and discretion."

(c) Section 403 of the Sixth Supplemental National Defense Appropriation Act (Public 528, 77th Cong., 2d Sess.), is amended by adding at the end thereof the following subsections:

"(i) The provisions of this section shall not apply to—

(i) any contract by a Department with any other department, bureau, agency, or governmental corporation of the United States or with any Territory, possession, or State or any agency thereof or with any foreign government or any agency thereof; or

(ii) any contract or subcontract for the product of a mine, oil or gas well, or other mineral or natural deposit, or timber, which has not been processed, refined, or treated beyond the first form or stage suitable for industrial use; and the Secretaries are authorized by joint regulation, to define, interpret, and apply this exemption.

"(2) The Secretary of a Department is authorized, in his discretion, to exempt from some or all of the provisions of this section—

(i) any contract or subcontract to be performed outside of the territorial limits of the continental United States or in Alaska;

(ii) any contracts or subcontracts under which, in the opinion of the Secretary, the profits can be determined with reasonable certainty when the contract price is established, such as certain classes of agreements for personal services, for the purchase of real property, perishable goods, or commodities the minimum price for the sale of which has been fixed by a public regulatory body, of leases and license agreements, and of agreements where the period of performance under such contract or subcontract will not be in excess of thirty days; and

(iii) a portion of any contract or subcontract or performance thereunder during a specified period or periods, if in the opinion of the Secretary, the provisions of the contract are otherwise adequate to prevent excessive profits.

The Secretary may so exempt contracts and subcontracts both individually and by general classes or types.

Nothing in sections 109 and 113 of the Criminal Code (U. S. C., title 18, secs. 198 and 203) or in section 190 of the Revised Statutes (U. S. C., title 5, sec. 99) shall be deemed to prevent any person appointed by the Secretary of a Department for intermittent and temporary employment in such Department, from acting as counsel, agent, or attorney for prosecuting any claim against the United States: Provided, That such person shall not prosecute any claim against the United States (1) which arises from any matter directly connected with which such person is employed, or (2) during the period such person is engaged in intermittent and temporary employment in a Department."

(d) The amendments made by this section shall be effective as of April 28, 1942.

Approved, October 21, 1942, 4.30 p. m.
[CHAPTER 620]

AN ACT

To amend the Act entitled "An Act to prevent pernicious political activities", approved August 2, 1939, as amended, with respect to its application to officers and employees of educational, religious, eleemosynary, philanthropic, and cultural institutions, establishments, and agencies, commonly known as the Hatch Act.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the Act entitled "An Act to prevent pernicious political activities", approved August 2, 1939, as amended, is amended by adding at the end thereof the following new section:

"Sec. 21. Nothing in sections 2, 9 (a) or 9 (b), or 12 of this Act shall be deemed to prohibit or to make unlawful the doing of any act by any officer or employee of any educational or research institution, establishment, agency, or system which is supported in whole or in part by any State or political subdivision thereof, or by the District of Columbia or by any Territory or Territorial possession of the United States; or by any recognized religious, philanthropic, or cultural organization."

Approved, October 24, 1942.

[CHAPTER 621]

AN ACT

To amend the Home Owners' Loan Act of 1933, as amended.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the ninth sentence of subsection (c) of section 4 of Home Owners' Loan Act of 1933, as amended, is hereby amended by striking the period at the end thereof and adding a colon and the following: "Provided, That any building now or hereafter owned by the Corporation in the District of Columbia and used in whole or in part as an office building of the Corporation, the Federal Home Loan Bank Board, the Federal Home Loan Bank Administration, and/or the Federal Savings and Loan Insurance Corporation, together with the land upon which the same stands, and all appurtenances, buildings, and land now or hereafter owned by the Corporation and used principally in connection with any such office building, shall be exempt from any and all taxation heretofore or hereafter imposed."

Approved, October 24, 1942.

[CHAPTER 622]

AN ACT

To authorize the Secretary of the Navy to establish a fuel depot at Middle and Orchard Points, Washington.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the Secretary of the Navy is hereby authorized to establish a fuel depot at Middle and Orchard Points, Washington, to be designated as the "Naval Fuel Depot, Puget Sound, Washington", for the storage of fuel oil, diesel oil, gasoline, and other fuels. He is further authorized to utilize, for the purposes of such depot, the fuel-storage facilities existing, under construction or projected at Middle and Orchard Points, Washington, together with the utilities, accessories, and appurtenances pertaining thereto.

Approved, October 26, 1942.
[CHAPTER 623]  
AN ACT
To provide that certain provisions of law relating to the Navy shall be held applicable to the personnel of the Coast Guard when that service is operating as a part of the Navy.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That whenever the Coast Guard is operating as a part of the Navy the provisions of section 1563 of the Revised Statutes; of section 13 of the Act approved February 16, 1909 (35 Stat. 622); of the Act approved March 3, 1909, relative to discharged naval prisoners (35 Stat. 756); of the Act approved March 4, 1917, relative to advances to officers (39 Stat. 1181); of section 10 of the Act approved March 4, 1925 (43 Stat. 1274); and of the Act approved May 22, 1928 (45 Stat. 712); shall be considered applicable to personnel of the Coast Guard.

Approved, October 26, 1942.

[CHAPTER 624]  
AN ACT
To authorize the use of certificates by officers of the Army, Navy, Marine Corps, and Coast Guard of the United States, in connection with pay and allowance accounts of military and civilian personnel under the jurisdiction of the War and Navy Departments.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That during the existence of the present war in which the United States is engaged, and during the six months immediately following the termination of such war, certificates of officers of the Army, Navy, Marine Corps, and Coast Guard of the United States, executed on and after December 8, 1941, attesting to the existence of the stated facts, and which are filed with and relate to vouchers and papers involving pay and allowances of civilian and military personnel under the jurisdiction of the War or Navy Departments, shall be accepted as supporting such payments so far as said facts are concerned without the necessity of any other supporting evidence or certificates: Provided, That the Secretary of War or the Secretary of the Navy may prescribe the places where and the classes of pay and allowance accounts to which the above authority of law may be made applicable.

Approved, October 26, 1942.

[CHAPTER 625]  
AN ACT
Authorizing the construction of certain public works in the basin of the Connecticut River for flood control.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the project for flood control in the Connecticut River Basin adopted by the Act of June 28, 1938 (Public, Numbered 761, Seventy-fifth Congress), and the Act of August 18, 1941 (Public Law 228, Seventy-seventh Congress), is hereby modified to include and authorize the construction of the Gullery Brook Conduit at Hartford, Connecticut, for flood control in accordance with the recommendations of the Chief of Engineers in House Document Numbered 804, Seventy-seventh Congress, second session, at an estimated cost of $420,000.

Approved, October 26, 1942.
To amend the Act entitled "An Act to expedite national defense, and for other purposes," approved June 28, 1940 (54 Stat. 676), and "Title IV of the Naval Appropriation Act for the fiscal year 1941", approved September 9, 1940 (54 Stat. 883).

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the Act entitled "An Act to expedite national defense, and for other purposes," approved June 28, 1940 (54 Stat. 676), is hereby amended as follows:

(a) title II, section 201, lines 7 and 8, strike out the parenthesis and the words "excluding officers" and insert in lieu thereof the following: "and officers of the Army and Marine Corps not above the grade of captain, and officers of the Navy and Coast Guard, not above the grade of lieutenant";

(b) title II, section 202(a), line 3, after the word "the" insert "officers,.

SEC. 2. The third proviso under the caption "Navy Department" in title IV of the Naval Appropriation Act for the fiscal year 1941, approved September 9, 1940 (54 Stat. 883), is amended by inserting between the words "to" and "enlisted" in line 3 of the third proviso, the following: "officers of the Army and Marine Corps not above the grade of captain, and officers of the Navy and Coast Guard, not above the grade of lieutenant, with families, assigned to duty at naval or military reservations, posts, or bases, or to duty at defense industries, to", so that the third proviso as amended shall read: "Provided further, That the Secretary of War and the Secretary of the Navy, at their discretion, are hereby authorized to rent such housing units, upon completion, to officers of the Army and Marine Corps not above the grade of captain, and officers of the Navy and Coast Guard, not above the grade of lieutenant, with families, assigned to duty at naval or military reservations, posts, or bases, or to duty at defense industries, to, and to workers with families who are engaged, or to be engaged, in industries essential to the military and naval national defense programs, including work on ships under the control of the Maritime Commission. The Secretary of War and the Secretary of the Navy are further authorized to use such rentals as may be collected from each housing project for the management and maintenance of the housing units therein, including utilities, roads, walks, and accessories, and to set up special reserve accounts for the amortization of the cost of the project: ."

Approved, October 26, 1942.

To amend the Act entitled "An Act to establish a Women's Army Auxiliary Corps for service with the Army of the United States", approved May 14, 1942, to create the grade of field director in such corps, to provide for enlisted grades in such corps comparable to the enlisted grades in the Regular Army, to provide pay and allowances for all members of such corps at the same rates as those payable to members of the Regular Army in corresponding grades, and for other purposes.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That sections 2, 3, 4, 5, and 6 of the Act entitled "An Act to establish a Women's Army Auxiliary Corps for service with the Army of the United States", approved May 14, 1942 (Public Law 554, Seventy-seventh Congress), are hereby amended to read as follows:
Sec. 2. From women citizens of the United States, the Secretary of War is authorized to appoint the Director and such Assistant Directors and field directors as he from time to time may deem necessary and advisable, all of such appointees to serve during the pleasure of the Secretary. The Director shall receive pay and allowances at the rate now or hereafter provided by law for a commissioned officer of the Regular Army, without dependents, who is entitled to receive the pay of the sixth pay period. The Director, under the direction of the Chief of Staff of the Army of the United States, shall advise the War Department on matters pertaining to the establishment of the Women's Army Auxiliary Corps; shall operate and administer the corps in accordance with normal military procedure of command and administration and such regulations as may be prescribed by the Secretary of War; shall make recommendations as to plans and policies concerning the employment, training, supply, welfare, and discipline of the corps; and shall perform such other duties as may be prescribed by the Secretary. Each Assistant Director shall receive pay and allowances at the rate now or hereafter provided by law for a commissioned officer of the Regular Army, without dependents, who is entitled to receive the pay of the fifth pay period; and each field director shall receive pay and allowances at the rate now or hereafter provided by law for a commissioned officer of the Regular Army, without dependents, who is entitled to receive the pay of the fourth pay period. Each Assistant Director and field director shall perform such duties as may be prescribed by regulations published by the Secretary of War.

"Sec. 3. The Secretary is authorized to establish and maintain such number of schools as he may consider necessary for the purpose of training candidates for officers of the corps. The Secretary may establish by regulations the qualifications for entry into such schools, the course of study to be pursued, and the requirements for graduation therefrom. Candidates for such schools may be selected from enrolled members of the Women's Army Auxiliary Corps or from women volunteers who are citizens of the United States. Transportation in kind and subsistence may be authorized by the Secretary for such candidates from the place from which authorized to proceed to such schools, and return, or, in lieu of furnishing such transportation in kind and subsistence, to pay them travel allowances at the rate of 5 cents per mile and subsistence allowances at the rate of 1 cent per mile for the distance of such journeys by the shortest usually traveled routes. Payment of such allowances for return journeys may be made in advance of the actual performance thereof. During the attendance of such candidates at such schools, they shall be furnished living quarters, uniforms as hereinafter provided, medical and dental service, medicines, medical and hospital supplies, hospitalization, subsistence, textbooks, necessary school supplies, and pay. All enrolled members of the corps shall receive the pay and allowances of their grade as hereinafter provided, and all other candidates shall receive pay at the rate of $50 per month. The Secretary may appoint officers in such number as he may deem necessary for the proper administration of the corps in the grades of first officer, second officer, and third officer, and with such responsibilities as he may direct. First officers, second officers, and third officers shall receive pay and allowances at the rate now or hereafter provided by law for commissioned officers of the Regular Army, without dependents, who are entitled to receive the pay of the third, second, and first pay periods, respectively.

"Sec. 4. The Secretary is authorized to have enrolled in the corps, in addition to the Director, Assistant Director, field directors, and officers hereinabove provided for, by voluntary enrollment, women
October 26, 1942
[Public Law 762]
[CHAPTER 627]
AN ACT
To amend the Coast Guard Auxiliary and Reserve Act of 1941, as amended, so as to enable Filipinos to qualify for service thereunder.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That sections 3, 202, and 207 of the Coast Guard Auxiliary and Reserve Act of 1941 (55 Stat. 11), as amended (U. S. C., Supp. I, title 14, ch. 9), which define the composition of the Coast Guard Auxiliary and of the Coast Guard Reserve, are hereby amended by changing the phrase "except the Philippine Islands" appearing therein, to the phrase "including the Philippine Islands".

Approved, October 26, 1942.

[CHAPTER 628]
AN ACT
To amend the Coast Guard Auxiliary and Reserve Act of 1941, as amended, so as to enable Filipinos to qualify for service thereunder.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That sections 3, 202, and 207 of the Coast Guard Auxiliary and Reserve Act of 1941 (55 Stat. 11), as amended (U. S. C., Supp. I, title 14, ch. 9), which define the composition of the Coast Guard Auxiliary and of the Coast Guard Reserve, are hereby amended by changing the phrase "except the Philippine Islands" appearing therein, to the phrase "including the Philippine Islands".

Approved, October 26, 1942.

[CHAPTER 629]
AN ACT
Making supplemental appropriations for the national defense for the fiscal year ending June 30, 1943, and for other purposes.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the following sums are appropriated, out of any money in the Treasury not otherwise appropriated, for the national defense for the fiscal year ending June 30, 1943, and for other purposes, namely:

TITLE I—NAVY DEPARTMENT

SEC. 101. For additional amounts for appropriations for the Navy Department and the naval service, fiscal years 1942 and 1943, to be supplemental and additional to the appropriations and funds in the
respective Naval Appropriation Acts for such fiscal years, including the objects and subject to the limitations and conditions specified under the respective headings and subject to the provisions under the heading “General Provisions” contained in said Acts, except as otherwise provided herein, as follows:

NAVAL ESTABLISHMENT

Office of the Secretary

Miscellaneous expenses, Navy, 1943: Appropriations under this head shall be available for physical examinations by civilian physicians and in other than naval hospitals of civilian employees engaged in hazardous occupations.

Claims for damages by collision with naval vessels: To pay claims for damages adjusted and determined by the Secretary of the Navy under the provisions of the Act entitled “An Act to amend the Act authorizing the Secretary of the Navy to settle claims for damages to private property arising from collisions with naval vessels”, approved December 28, 1922, as fully set forth in Senate Document Numbered 251, Seventy-seventh Congress, $2,266,99.

BUREAU OF NAVAL PERSONNEL

TRAINING, EDUCATION, AND WELFARE, NAVY, 1943

Naval training station, Lake Seneca, New York, $1,460,000;
Instruction, $17,210,000;
Libraries, $1,500,000;
Welfare and recreation, $1,470,000;
In all, training, education, and welfare, Navy, $21,640,000.

BUREAU OF SHIPS

Maintenance, Bureau of Ships, 1943: Appropriations under this head shall be available for pay, subsistence, and incidental expenses of civilian crews temporarily employed on naval vessels.

Defense installations on merchant vessels, to remain available until expended, $100,000,000.

BUREAU OF SUPPLIES AND ACCOUNTS

PAY, SUBSISTENCE, AND TRANSPORTATION OF NAVAL PERSONNEL, 1943

Pay of naval personnel, $605,719,359;
Subsistence of naval personnel, $93,111,918;
Transportation and recruiting of naval personnel, $35,384,859;
In all, $734,216,136: Provided, That during the fiscal year 1943 furlough rations shall be paid at the same rate as that fixed for commuted rations and payments for furlough rations heretofore made are hereby authorized: Provided further, That enlisted men may be employed in such bachelor officers’ quarters and messes as may be specifically designated by the Secretary of the Navy: Provided further, That increased pay for aerial flights may be paid to not more than 45 officers above the rank of captain (no certificate shall be required that extraordinary hazards were incurred during the period in which aerial flights are made).

Maintenance, Bureau of Supplies and Accounts:
Fiscal year 1942, $5,406,000;
Fiscal year 1943, $45,271,755.
Fuel and transportation, Navy, 1943, $22,081,000.
BUREAU OF MEDICINE AND SURGERY

Medical Department, Navy, 1943, $19,266,000.
Care of the dead, 1943, $500,000.

BUREAU OF YARDS AND DOCKS

Maintenance, Bureau of Yards and Docks, 1943, including the purchase of two thousand additional motor-propelled passenger-carrying vehicles at not to exceed $1,250 each, $35,060,775.

BUREAU OF AERONAUTICS

Aviation, Navy, 1943, including technical books and periodicals for use in the Bureau of Aeronautics and in the field, $3,322,000,000, of which $890,000 for the procurement of helium shall be available for transfer to the Bureau of Mines.

MARINE CORPS

PAY, MARINE CORPS, 1943

Pay of officers, active list, $37,393,567;
Pay of enlisted men, active list, $165,986,925;
For pay and allowances prescribed by law of enlisted men on the retired list, $288,302;
For mileage and travel expenses of officers, $784,848;
In all, to be accounted for as one fund, $204,446,642.

GENERAL EXPENSES, MARINE CORPS, 1943

Provisions, $35,846,000;
Clothing, $24,796,000;
Fuel, $2,389,000;
Military supplies and equipment, $143,302,000;
Transportation of troops and recruiting, $12,417,000;
Repairs to barracks, $1,288,000;
Forage, $43,000;
Miscellaneous supplies, including additional motor-propelled passenger-carrying vehicles as follows: Twenty at not to exceed $1,400 each and five hundred at not to exceed $1,250 each, $29,919,000;
In all, to be accounted for as one fund, $250,000,000.

INCREASE AND REPLACEMENT OF NAVAL VESSELS

The appropriations "Construction and machinery" and "Armor, armament, and ammunition", shall be available for the construction, acquisition, and conversion of vessels, excluding replacement of combatant vessels, authorized by Public Law 666, approved July 9, 1942, and for the acquisition, conversion, or construction of auxiliary tonnage authorized by Public Law 665, approved July 9, 1942.

NAVAL EMERGENCY FUND

The appropriation under this head in the Sixth Supplemental National Defense Appropriation Act, 1942, shall be available, in addition to other objects and purposes mentioned in such Act, for payment for personal services outside the District of Columbia.

COAST GUARD

Salaries, Office of Commandant, United States Coast Guard, 1943, $495,000; and the number of enlisted men now authorized to be detailed to duty at Coast Guard headquarters is increased to one hundred and fifty.
Pay and allowances, Coast Guard:
Fiscal year 1942, $1,414,000:
Fiscal year 1943, $192,480,000, including per diem rates of allowances for officers; clothing for enlisted men authorized by law; civilian clothing, including an overcoat when necessary, the cost of all not to exceed $25 per man to men given discharges for bad conduct or undesirability or inaptitude; reimbursement in kind of clothing to Coast Guard personnel for losses in cases of marine or aircraft disasters or in the operation of water- or air-borne craft; hire of quarters for officers and enlisted men, comparable to quarters assignable on a capital ship of the Navy, as authorized by the Secretary of the Navy to meet emergency conditions, including officers and men on sea duty at such times as they may be deprived of their quarters on board ship due to repairs or other conditions which may render them uninhabitable: Provided, That under this authorization no funds may be expended for the hire of quarters for occupancy by the dependents of officers or enlisted men; motion-picture and other equipment for instructional purposes; and the restriction against the employment of enlisted men in officers’ quarters and messes is hereby amended by excepting therefrom such places as may be specifically designated by the Secretary of the Navy; also the limitation of $171,207 is increased to $435,807 for recreation, amusement, comfort, contentment, and health of enlisted men.

General expenses, Coast Guard, 1943, $45,000,000: Provided, That limitations with respect to the furnishing of equipment for officers’ messes ashore shall not apply to such Coast Guard locations as may be specifically designated by the Secretary of the Navy.

Acquisition of vessels and shore facilities, Coast Guard, including the charter of other than cargo-carrying vessels and the rental of shore facilities for temporary use, to remain available until expended, $94,713,000.

Establishing and improving aids to navigation, Coast Guard, $1,387,000.

GENERAL PROVISIONS

SEC. 102. The appropriations for the Navy Department for the fiscal year 1943 shall be available for providing transportation of naval and civilian personnel of the Naval Establishment between their domiciles and places of employment within the Naval Establishment as authorized by law; for the payment, upon approval of the Secretary of the Navy, of claims, not in excess of $1,000 in any one case, for causes other than personal injury or death, resulting from the administration or operation of the naval service during the existing national emergency and not cognizable under other law; for the pay of commissioned medical officers who are graduates of reputable schools of osteopathy; for the actual and necessary expenses or per diem in lieu thereof, as may be determined and approved by the Secretary of the Navy, of naval and civilian personnel in and under the Naval Establishment, on special duty in foreign countries, and per diem allowances not exceeding $6 to naval personnel of, or under training for, the Naval Air Transport Service while on such duty or training away from their permanent stations (payments heretofore made are authorized); and for the payment, notwithstanding the restriction heretofore imposed under this head, of rewards to civilian officers or employees and other persons in civil life for suggestions resulting in improvement or economy in manufacturing process or plant or naval material as authorized by the Act of July 1, 1918 (5 U. S. C. 416), and for suggestions resulting in efficiency of
Additional employee.

42 Stat. 1488.
Ante, p. 733.

Ante, p. 83.

Disposition of defense articles, etc.

Post, p. 966.

55 Stat. 51.

Proviso.
Value.

Lease of ships.

Citation of title.

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economy in the operation or administration of the Navy Department and the Naval Establishment.

The Secretary of the Navy is authorized to employ one additional employee at a salary per annum in excess of $5,000, but not in excess of the appropriate rates established in accordance with the Classification Act of 1923, as amended.

DEFENSE AID

SEC. 103. Whenever the President deems it to be in the interest of national defense, he may authorize the Secretary of the Navy to sell, or otherwise dispose of, in accordance with the Act of March 11, 1941 (Public Law 11), to the Government of any country whose defense the President deems vital to the defense of the United States, defense articles, information, and services (including furnishing of quarters, subsistence, transportation, and hospitalization of personnel, and care of the dead) procured from any funds appropriated to the Navy Department subsequent to March 11, 1941: Provided, That the total value of defense articles (other than ships), information, and services heretofore and hereafter disposed of under this authority shall not exceed $3,000,000,000: Provided further, That ships may be leased, but not otherwise disposed of, for periods not beyond the termination of the existing national emergency, under this authority but title thereof shall remain in the United States and their value shall not be charged against the limitation herein specified.

SEC. 104. Appropriations in this Title for the fiscal year 1943 shall constitute and may be cited as “Title III, Naval Appropriation Act, 1943”.

TITLE II—GENERAL APPROPRIATIONS

LEGISLATIVE

Senate

Senate restaurants: For payment to the Architect of the Capitol in accordance with the Act approved September 9, 1942 (Public Law 709, Seventy-seventh Congress), $39,950.

Ante, pp. 334, 700.

Ante, p. 355.


55 Stat. 726.

House of Representatives

For payment to the widow of Frank H. Buck, late a Representative from the State of California, $10,000, to be disbursed by the Sergeant at Arms of the House.

Telegraph and telephone: For an additional amount for telegraph and telephone service, exclusive of personal services, fiscal year 1942, $50,000.

Committee on Federal Expenditures

For an additional amount, which is hereby authorized, to enable the Committee to Investigate Federal Expenditures to carry out the duties imposed upon it by section 601 of the Revenue Act of 1941, to remain available during the existence of the committee, $10,000, one-half to be disbursed by the Secretary of the Senate and the other half by the Clerk of the House upon vouchers approved by the chairman of the committee.

Architect of the Capitol

Capitol Buildings and Grounds

Senate Office Building: For an additional amount for maintenance, including the same objects specified under this head in the Legislative Branch Appropriation Act, 1943, $7,500.

Ante, p. 342.
Salaries and expenses: For an additional amount for personal services, fiscal year 1943, $24,180.

INCREASE OF THE LIBRARY

Increase of the Library (general): The limitation of $5,000 upon traveling expenses contained under this head in the Legislative Branch Appropriation Act, 1943, is hereby increased to $20,000.

BOOKS FOR ADULT BLIND

For an additional amount for the maintenance and replacement of the Government-owned reproducers for sound-reproduction records for the blind, $20,000.

THE JUDICIARY

MISCELLANEOUS ITEMS OF EXPENSE

Salaries and expenses, clerks of courts: For an additional amount for salaries and expenses of clerks, United States courts, fiscal year 1943, including the objects specified under this head in the Judiciary Establishment Appropriation Act, 1943, $57,874.

EXECUTIVE OFFICE OF THE PRESIDENT

DEFENSE AID

The funds appropriated in section 1 (d) of the Defense Aid Supplemental Appropriation Act, 1941 (Public Law 23), in section 101 (c) of the Defense Aid Supplemental Appropriation Act, 1942 (Public Law 282), and in section 101 (c) of the Second Defense Aid Supplemental Appropriation Act, 1942 (Public Law 474), shall be deemed to be available retroactively as well as prospectively for the procurement, disposition, or furnishing of any defense information or defense service under the Act entitled "An Act to Promote the Defense of the United States", approved March 11, 1941 (Public Law 11), whether or not such information or service is necessary to or connected with the procurement or disposition of any defense article, and the authority to dispose of defense articles granted in section 102 of the Third Supplemental National Defense Appropriation Act, 1942 (Public Law 353), in section 102 of the Fourth Supplemental National Defense Appropriation Act, 1942 (Public Law 422), in section 301 of the Act of February 7, 1942 (Public Law 441), in sections 102 and 303 of the Fifth Supplemental National Defense Appropriation Act, 1942 (Public Law 474), in section 201 of the Sixth Supplemental National Defense Appropriation Act, 1942 (Public Law 528), in section 103 of this Act, and in any other appropriation Act for the same purpose, shall be deemed to include the authority to procure, dispose of, or furnish any defense information or defense service under said Act of March 11, 1941, whether or not such information or service is necessary to or connected with the procurement or disposition of any defense article.

EMERGENCY FUND FOR THE PRESIDENT

For an additional amount to be consolidated with the appropriation "Emergency fund for the President" contained in the First Supplemental National Defense Appropriation Act, 1943, and to be available
for the objects and purposes of such appropriation, $25,000,000,000: Provided, That the limitation of $25,000,000 in such appropriation for objects of a confidential nature is hereby increased to $50,000,000.

BOARD OF ECONOMIC WARFARE

The appropriation to the Board of Economic Warfare contained in the First Supplemental National Defense Appropriation Act, 1943, shall, in addition to the objects specified under this head in said Act, be available for the payment, when specifically authorized or approved by the Executive Director of the Board or such other official as he may designate for the purpose, of traveling expenses of employees of the Board, including the transportation of their effects, to their first post of duty in a foreign country or when transferred from one official station in the United States or elsewhere to another in a foreign country, and return to the United States; reimbursement to employees of the Board for loss of effects in case of marine or aircraft disaster; payment to employees with official headquarters located outside the continental limits of the United States, in accordance with regulations prescribed by the President, of living- and quarters allowances (including heat, fuel, and light); and for advances of money, upon the furnishing of bond, to employees of the Board traveling in a foreign country, in such sums as the Executive Director of the Board shall direct.

OFFICE FOR EMERGENCY MANAGEMENT

OFFICE OF THE COORDINATOR OF INTER-AMERICAN AFFAIRS

For an additional amount, to be consolidated with the appropriation for the Office for Emergency Management, Office of the Coordinator of Inter-American Affairs, fiscal year 1943, and to be available for the objects specified in paragraphs 1 and 5 and subject to the provisions of subparagraphs (a), (b), and (c) of paragraph 13 under this head in the First Supplemental National Defense Appropriation Act, 1943, and in addition thereto for the payment to employees with official headquarters located outside the continental limits of the United States, in accordance with regulations prescribed by the President, of living- and quarters allowances (including heat, fuel, and light), $5,000,000. Notwithstanding the provisions of section 3679, Revised Statutes (31 U. S. C. 665), the Office of the Coordinator of Inter-American Affairs is authorized in making contracts for the use of international short-wave radio stations and facilities, to agree on behalf of the United States to indemnify the owners and operators of such radio stations and facilities, from such funds as may be hereafter appropriated for the purpose, against loss or damage on account of injury to persons or property arising from such use of said radio stations and facilities.

OFFICE OF DEFENSE TRANSPORTATION

For an additional amount for the Office for Emergency Management, Office of Defense Transportation, fiscal year 1943, including the objects specified in paragraph 1 and subject to the provisions in subparagraphs (a), (b), and (c) of paragraph 13 under this head in the First Supplemental National Defense Appropriation Act, 1943, $5,200,000.

OFFICE OF PRICE ADMINISTRATION

The second proviso clause under the head “Office of Price Administration” in the First Supplemental National Defense Appropriation Act, 1943, is hereby amended by deleting therefrom the words: “shall
be so administered during the fiscal year 1943 as to constitute the total amount that will be furnished to such Administration during such fiscal year for the purposes set forth in this paragraph and":

Provided, That any reapportionment of the appropriation heretofore granted to the Office of Price Administration for the fiscal year 1943 shall be made in such manner as to restrict the total obligations for such Administration for such fiscal year to not more than $150,000,000, including expenses of administration of the Act entitled "An Act to amend the Emergency Price Control Act of 1942, to aid in preventing inflation, and for other purposes", approved October 2, 1942 (Public Law 729), and the Act entitled "An Act to aid in preventing inflation, to stabilize the rents of real property, and for other purposes"; approved ________, 1942.

OFFICE OF WAR INFORMATION

For an additional amount for the Office for Emergency Management, fiscal year 1943, including the objects specified in paragraph 1 and subject to the provisions in subparagraphs (a), (b), and (c) of paragraph 13 under this head in the First Supplemental National Defense Appropriation Act, 1943, as follows:

Office of War Information: For the Office of War Information, $25,000,000, including the employment of a Director and Associate Director at not exceeding $12,000 and $10,000 per annum, respectively; not to exceed $25,000 for the temporary employment in the United States of persons by contract or otherwise without regard to the civil service and classification laws; employment of aliens; employment of persons outside the continental limits of the United States without regard to the provisions of law applicable to the employment and compensation of officers and employees of the United States; traveling expenses outside the continental limits of the United States without regard to the Standardized Government Travel Regulations and the Subsistence Expense Act and section 901 of the Act of June 29, 1936 (49 Stat. 2015); purchase of radio time and the purchase or rental of facilities for broadcast purposes; advertising in foreign newspapers; printing and binding, including printing and binding outside the continental limits of the United States without regard to section 11 of the Act of March 1, 1919 (40 Stat. 1270); rental of news-reporting services; purchase or rental and operation of photographic, reproduction, printing, and duplicating machines, equipment and devices; payment to employees with official headquarters located outside the continental limits of the United States, in accordance with regulations prescribed by the President, of living and quarters allowances (including heat, fuel, and light); exchange of funds without regard to section 3651, Revised Statutes; acquisition, production, and free distribution of publications, phonograph records, radio transcriptions, radio-receiving sets, motion-picture films, photographs and pictures, educational materials, and such other items as the Director may deem necessary to carry out the program of the Office of War Information; such gratuitous expenses of travel and subsistence as the Director deems advisable in the fields of education, travel, radio, press, and cinema; not to exceed $145,000 for entertainment of officials of other countries; payment of the United States share of the expenses of the maintenance, in cooperation with any other of the United Nations, of an organization designed to receive and disseminate information relative to the prosecution of the war. Notwithstanding the provisions of section 3679, Revised Statutes (31 U. S. C. § 343), the Office of War Information is authorized in making contracts for the use of international short-wave radio stations and facilities, to agree on behalf of the United States to indemnify the owners and operators.
owners and operators of said radio stations and facilities from such funds as may be hereafter appropriated for the purpose, against loss or damage on account of injury to persons or property arising from such use of said radio stations and facilities: Provided, That not to exceed $500,000 of this appropriation shall be available to meet emergencies of a confidential character to be expended under the direction of the Director, who shall make a certificate of the amount of such expenditure which he may think it advisable not to specify and every such certificate shall be deemed a sufficient voucher for the amount therein certified: Provided further, That the appropriations of $1,075,000 for "Salaries and expenses" and $18,730 for "Printing and binding" for the Office of Government Reports contained in the Independent Offices Appropriation Act, 1943, and transferred to the Office of War Information by Executive Order Numbered 9182 are hereby made available for the same objects of expenditure as and merged with this appropriation.

WAR MANPOWER COMMISSION

For an additional amount for the Office for Emergency Management, War Manpower Commission, fiscal year 1943, including the objects specified in paragraphs 1 and 10 and subject to the provisions of subparagraphs (a), (b), and (c) of paragraph 13 under this head in the First Supplemental National Defense Appropriation Act, 1943, to be consolidated with the appropriation for the War Manpower Commission in said Act, $10,117,680, of which not to exceed $8,304,618 shall be available for the performance of the functions, duties, and powers relating to employment service transferred to said Commission by Executive Order Numbered 9247, dated September 17, 1942, including reimbursement, at not to exceed 3 cents per mile, of employees for travel performed by them in privately owned automobiles within the limits of their official station: Provided further, That no part of this appropriation shall be available to pay the salary of any person at the rate of $4,500 per annum or more unless such person shall have been appointed by the President, by and with the advice and consent of the Senate.

Apprentice training program, War Manpower Commission (national defense): For an additional amount for “Salaries and expenses apprentice training program”, to be consolidated with the appropriation under this head in the Federal Security Agency Appropriation Act, 1943, $186,000.

INDEPENDENT EXECUTIVE AGENCIES

FEDERAL COMMUNICATIONS COMMISSION

Salaries and expenses, national defense: For an additional amount for salaries and expenses, national defense, Federal Communications Commission, fiscal year 1943, including the objects specified under this head in the Independent Offices Appropriation Act, 1943, and in addition thereto salary of the Director of the Foreign Broadcast Intelligence Service at not to exceed $9,000 per annum; allowances for living quarters (not exceeding $1,700 to any one person) to employees with official headquarters in a foreign country in accordance with the Act of June 26, 1930 (5 U. S. C. 118a) and Standardized Regulations, approved by the President, under the authority of such Act, $558,000: Provided, That the limitation upon the amount which may be expended for travel expenses under this head is hereby increased to $222,000.
COLUMBIA INSTITUTION FOR THE DEAF

For an additional amount for the Columbia Institution for the Deaf, fiscal year 1943, including the objects specified under this head in the Labor-Federal Security Appropriation Act, 1943, $4,500.

HOWARD UNIVERSITY

Salaries: For an additional amount, fiscal year 1943, for payment in full or in part of the salaries of the officers, professors, teachers, and other regular employees of the university, $6,800.

Expenses: For an additional amount, fiscal year 1943, for equipment, supplies, apparatus, furniture, cases and shelving, stationery, ice, repairs to buildings and grounds, and for other necessary expenses of the university, $6,700.

FEDERAL WORKS AGENCY

PUBLIC BUILDINGS ADMINISTRATION

General administrative expenses: For an additional amount for salaries and expenses of the Public Buildings Administration, fiscal year 1943, including the objects specified under this head in the Independent Offices Appropriation Act, 1943, $47,760, of which amount not to exceed $19,335 may be expended for personal services in the District of Columbia and not to exceed $22,200 for personal services in the field.

Salaries and expenses, public buildings and grounds in the District of Columbia and adjacent area: For an additional amount for salaries and expenses, public buildings and grounds in the District of Columbia and area adjacent thereto, fiscal year 1943, including the objects specified under this head in the Independent Offices Appropriation Act, 1943, $4,810,000: Provided, That the limitation upon the amount which may be expended for purchase, repair, and cleaning of uniforms for guards and elevator conductors for the fiscal year 1943 is hereby waived: Provided further, That effective on the date of this enactment all electric fans, water-cooling units and air-conditioning equipment procured by a Federal activity, except Government-owned corporations, and which are now, or may hereafter be, installed in Government-owned or leased buildings in the District of Columbia and area adjacent thereto, operated by the Public Buildings Administration, shall be and remain in the custody and under the control of said Administration without exchange of funds and irrespective of the appropriations from which such items were purchased or the source from which they were obtained, and existing appropriations or, unless specifically so provided, future appropriations, other than appropriations to the Public Buildings Administration, shall not be available for the purchase or installation of the equipment enumerated herein in such buildings: Provided further, That the Commissioner of Public Buildings may accept custody of the cafeteria equipment formerly in the custody of the Navy Cafeteria Association, and such transfer of custody shall be a full accounting for property entrusted to the Navy Cafeteria Association on July 31, 1933, for the operation of a cafeteria for the Government.

Salaries and expenses, public buildings and grounds outside the District of Columbia: For an additional amount for salaries and expenses, public buildings and grounds outside the District of Colum-

Ante, p. 607.


Proviso. Special policemen, authority.

54 Stat. 1647.


Ante, p. 411.

Ante, p. 415.


Ante, p. 170.

Ante, pp. 413, 422.

Ante, p. 703.

Ante, p. 413.

Ante, p. 763.


Ante, p. 11.

55 Stat. 1647.

65 Stat. 1307; Stat. 36.

Funds made available.

53 Stat. 1207; 54 Stat. 36.

Funds made available.

Ante, p. 11.

Provided, That the Commissioner of Public Buildings, during the continuance of the unlimited national emergency declared by the President on May 27, 1941, may designate employees of the Public Buildings Administration as special policemen, without compensation, for duty in connection with the policing of the public property and buildings of the United States in the District of Columbia or elsewhere, such special policemen to have the authority to make arrests for violations of the laws of the United States relating to the public property and buildings of the United States and the preservation of peace and order, and to be subject to such regulations as the Commissioner of Public Buildings may prescribe, but the jurisdiction and police power of such special policeman shall be restricted to the public property and buildings of the United States under the control of said Commissioner and within the jurisdiction of the United States.

General Accounting Office

Notwithstanding the provisions of the Act of August 5, 1939 (53 Stat. 1219), the Comptroller General of the United States is hereby authorized, in his discretion, to destroy, or otherwise dispose of, redeemed, canceled, or spoiled Defense or War Savings stamps on file in the General Accounting Office, when no longer needed for audit purposes.

Interstate Commerce Commission

The limitation of $110,653 for travel expenses in the appropriation, “Locomotive inspection, Interstate Commerce Commission”, in the Independent Offices Appropriation Act, 1943, is hereby increased to $122,400.

The limitation of $5,000 on the amount which may be expended from appropriations made to the Interstate Commerce Commission for transfer of household goods and effects appearing under this head in the Independent Offices Appropriation Act, 1943, is hereby increased to $20,000.

National Housing Agency

War housing: For an additional amount to carry out the purposes of title I of the Act of October 14, 1940 (54 Stat. 1125), as amended, and subject to the applicable provisions of the joint resolution approved October 14, 1940 (54 Stat. 1115), $600,000,000, to remain available during the continuance of the unlimited national emergency declared by the President on May 27, 1941.

Securities and Exchange Commission

The appropriation for the Securities and Exchange Commission contained in the Independent Offices Appropriation Act, 1943, shall be available, in an amount not exceeding $1,000, for the purchase of newspapers.

United States Constitution Sesquicentennial Commission

The unexpended balance of the appropriation for the Commission, contained in the Third Deficiency Appropriation Act, fiscal year 1939, approved August 9, 1939, as amended by the Urgent Deficiency Appropriation Act, 1940, approved February 12, 1940, and any balance now contained or hereafter deposited in the special fund entitled “Proceeds, sale of books, and so forth, United States Constitution
Sesquicentennial Commission", authorized by Public Resolution Numbered 92, approved May 13, 1938, are hereby made available until June 30, 1943, for the purposes and uses for which they were appropriated, for the payment of obligations heretofore and hereafter incurred by the Commission, and for one clerical assistant whose total compensation shall not exceed $500, and all other necessary, incidental expenses, and for the printing and binding of additional copies of the publication "Formation of the Union Under the Constitution":

Provided, That such additional copies shall be apportioned pro rata to the Senators, Representatives, Delegates, and the Resident Commissioner from Puerto Rico, and delivered to the folding rooms of the Senate and House of Representatives.

DEPARTMENT OF AGRICULTURE

Office of Foreign Agricultural Relations

Salaries and expenses: For an additional amount for Office of Foreign Agricultural Relations, fiscal year 1943, including the objects specified under this head in the Department of Agriculture Appropriation Act, 1943, the employment of aliens; and to enable the Secretary of Agriculture to carry out the functions of the United States in connection with the operations of the joint Great Britain-United States board to be known as the Combined Food Board as authorized in a memorandum of the President to such Secretary, dated June 9, 1942, $100,000.

BUREAU OF ANIMAL INDUSTRY

Salaries and expenses: For an additional amount for meat inspection, including the objects specified under this head in the Department of Agriculture Appropriation Act, 1943, and operations under the Act of June 10, 1942 (Public Law 602), fiscal year 1943, $680,000; and the limitation for the Bureau of Animal Industry in the Department of Agriculture Appropriation Act, 1943, for departmental personal services in the District of Columbia, is hereby increased by $11,600.

BUREAU OF AGRICULTURAL CHEMISTRY AND ENGINEERING

Salaries and expenses: For an additional amount for agricultural engineering investigations, fiscal year 1943, including the objects specified under this head in the Department of Agriculture Appropriation Act, 1943, $30,000.

COMMODITY CREDIT CORPORATION

Salaries and administrative expenses: For an additional amount for salaries and administrative expenses of the Commodity Credit Corporation, fiscal year 1943, including the objects specified under this head in the Department of Agriculture Appropriation Act, 1943, $625,000, payable from the funds of such Corporation.

EMERGENCY RUBBER PROJECT

For an additional amount for the "Emergency rubber project", including the objects specified under this head in the Second Deficiency Appropriation Act, 1942, and in addition thereto the use of Govern-
Proviso.  
Planting of guayule in Western Hemisphere.  
Ante, p. 126.

Travel expenses of certain appointees.  
Ante, pp. 491, 499.

Ante, p. 400.

Ante, p. 612.

DEPARTMENT OF COMMERCE

The appropriations of the Civil Aeronautics Administration and the Weather Bureau contained in the Department of Commerce Appropriation Act, 1943, available for travel, shall be available for the travel expenses of appointees of said agencies from the point of engagement in the United States to their posts of duty at any point outside the continental limits of the United States or in Alaska.

EXPORT-IMPORT BANK OF WASHINGTON

For an additional amount for administrative expenses of the Export-Import Bank of Washington, fiscal year 1943, including the same objects specified under this head in the Independent Offices Appropriation Act, 1943, $60,000, payable from the funds of such bank.

DEPARTMENT OF THE INTERIOR

BUREAU OF INDIAN AFFAIRS

Compensation and expenses of an attorney or attorneys, Shoshone Tribe of Indians, Wyoming (tribal funds): For compensation and expenses of an attorney or attorneys under a contract approved by the Assistant Secretary of the Interior on February 13, 1942, $18,000, or so much thereof as may be necessary, payable from funds on deposit in the Treasury to the credit of such tribe of Indians; and the amount herein appropriated shall be available for compensation earned and expenses incurred during the period covered by said contract.

BUREAU OF MINES

Construction and equipment of helium plants: For an additional amount, fiscal years 1943 and 1944, for "Construction and equipment of helium plants", to constitute one fund with the appropriation under this head in the Interior Department Appropriation Act, 1943, such fund to be available for all the objects for which said appropriation is available, including transportation of personnel engaged in work authorized thereunder between helium plants and related facilities and communities that provide adequate living accommodations when specifically authorized by the Secretary of the Interior after a determination by the Office of Defense Transportation that existing private and other facilities are not and cannot be rendered adequate by other means and that the exercise of this authority will result in the most efficient method of supplying transportation to the personnel concerned, and the purchase and exchange of passenger-carrying trucks, trailers, and busses used for such purposes without charge against the limitation on the purchase of passenger-carrying automobiles hereinafter specified, $11,000,000. Provided, That the limitation of $16,600 on expenditures for purchase (including exchange) of passenger-carrying automobiles is hereby increased to
$33,250, and the limitation of $30,000 on expenditures for personal services in the District of Columbia is hereby increased to $80,000.

The authority granted by the Interior Department Appropriation Act, 1943, to the Secretary of the Interior, or any official to whom he may delegate such authority, for the duration of the war and six months thereafter, to appoint skilled and unskilled laborers, mechanics, and other persons engaged in a recognized trade or craft, including foremen of such groups, employed at experimental plants and laboratories of the Bureau of Mines without regard to the Classification Act of 1923, as amended, is hereby extended to include appointment of such employees at helium plants and properties related thereto.

**Government of the Territories**

**Territory of Alaska**

Care and custody of insane, Alaska: For an additional amount for care and custody of persons legally adjudged insane in Alaska, fiscal year 1942, including the objects specified under this head in the Interior Department Appropriation Act, 1942, $1,500.

Construction of Palmer-Richardson Road, Alaska (national defense): For an additional amount to complete construction of the Palmer-Richardson Road, Alaska, $500,000, to remain available until expended, and the limitation of $1,800,000 upon the total cost of such work contained in the Third Supplemental National Defense Appropriation Act, 1942, is hereby increased to $2,300,000.

**Department of Justice**

**Office of the Attorney General**

Printing and binding: For an additional amount for printing and binding for the Department of Justice, $225,000.

**Special War Effort Unit**

For an additional amount for salaries and expenses, Special War Effort Unit, Department of Justice, fiscal year 1943, including the objects specified under this head in the Department of Justice Appropriation Act, 1943, $180,000.

**Department of State**

**Ambassadors and Ministers**

The appropriation "Salaries of Ambassadors and Ministers", contained in the Department of State Appropriation Act, 1943, shall be available for the salary of Mr. Joseph C. Grew, until recently Ambassador to Japan, for all purposes for which such appropriation would have been available had it provided specifically for the salary of an Ambassador to Japan.

**Treasury Department**

**Office of the Secretary**

Expenses of absentee voting by members of the land and naval forces: To enable the Secretary of the Treasury to make payments to States as provided by Public Law 712, approved September 16, 1942, entitled "An Act to provide for a method of voting, in time of war, by members of the land and naval forces absent from the place of their residence", the checks in payment thereof to be drawn in
such form as may be requested by the Secretary of State or other
duly authorized official of each State, $1,200,000, of which not to
exceed $5,820 may be expended for all salaries and expenses of the
Treasury Department in the District of Columbia necessary therefor.

Payments to Federal land banks on account of reductions in interest
rate on mortgages: To enable the Secretary of the Treasury to pay
each Federal land bank such amount as the Land Bank Commissioner
certifies to the Secretary of the Treasury is equal to the amount by
which interest payments on mortgages and real estate sales contracts
held by such land bank have been reduced during the fiscal year
1943, and prior thereto, in accordance with the provisions of para-
paragraph "Twelfth" of section 12 of the Federal Farm Loan Act, as
amended (12 U. S. C. 771), as further amended by Act of June 27,
1942 (Public Law 629), $24,800,000.

Payments to the Federal Farm Mortgage Corporation on account
of reductions in interest rate on mortgages: To enable the Secretary
of the Treasury to pay to the Federal Farm Mortgage Corporation
such amount as the Governor of the Farm Credit Administration
certifies to the Secretary of the Treasury is equal to the amount by
which interest payments on mortgages and real estate sales contracts
held by such Corporation have been reduced during the fiscal year
1943, and prior thereto, in accordance with the provisions of section
32 of the Emergency Farm Mortgage Act of 1933, approved May 12,
1933, as amended (12 U. S. C. 1016), as further amended by Act of
June 27, 1942 (Public Law 629); such payments to be made quarterly,
beginning as soon as practicable after October 1, 1942, $9,000,000.

BUREAU OF ACCOUNTS

DIVISION OF DISBURSEMENT

Salaries and expenses: For an additional amount for salaries and
expenses, Division of Disbursement, fiscal year 1943, including the
objects specified under this head in the Treasury Department Appro-
priation Act, 1943, $920,000.

Printing and binding: For an additional amount for printing and
binding, Division of Disbursement, fiscal year 1943, including the
objects specified under this head in the Treasury Department Approp-
riation Act, 1943, $47,693.

OFFICE OF THE TREASURER OF THE UNITED STATES

Printing and binding: For an additional amount for printing and
binding, Office of Treasurer of the United States, fiscal year 1943,
$15,000.

BUREAU OF ENGRAVING AND PRINTING

The limitation on the amount which may be expended for articles
approved by the Secretary of the Treasury as being necessary for
the protection of the person of employees under the appropriation
"Salaries and expenses, Bureau of Engraving and Printing", con-
tained in the Treasury Department Appropriation Act, 1943, is hereby
increased from $1,500 to $2,200, and the limitation on the amount
which may be expended for stationery, under said head, is hereby
increased from $4,000 to $5,000.

PROCUREMENT DIVISION

The limitations on the prices of standard typewriting machines
contained in the Treasury Department Appropriation Act, 1943,
shall not apply to purchases of such machines outside the continental limits of the United States, including Alaska and the Canal Zone.

**Bureau of Internal Revenue**

Collecting the internal revenue—Salaries and expenses: For an additional amount for salaries and expenses, Bureau of Internal Revenue, fiscal year 1943, including the objects specified under this head in the Treasury Department Appropriation Act, 1943, $8,000,000: Provided, That the limitations on the amounts which may be expended for printing and binding, stationery, and personal services in the District of Columbia are hereby increased from $961,850 to $1,606,850, from $468,000 to $565,400, and from $10,961,742 to $11,966,542, respectively.

**WAR DEPARTMENT**

**Military Activities**

**Office of the Secretary of War**

Claims for damages to and loss of private property: To pay claims for damages adjusted and determined by the Secretary of War under the provisions of an Act entitled "An Act making appropriations for the support of the Army for the fiscal year ending June 30, 1913, and for other purposes", approved August 24, 1912, as fully set forth in Senate Document Numbered 252, Seventy-seventh Congress, $1,567.

**Civil Functions**

**Corps of Engineers**

Rivers and harbors: Any unobligated balances of existing appropriations heretofore made for the preservation and maintenance of existing river and harbor works, for the prosecution of such projects heretofore authorized as may be most desirable in the interests of commerce and navigation, and for other purposes specified under the head "Rivers and harbors" in the War Department Civil Appropriation Act, 1943, are hereby made available for the prosecution of the work of enlargement of the present Intracoastal Waterway from the vicinity of Apalachee Bay to Corpus Christi, Texas, in accordance with the provisions of the Act approved July 23, 1942 (Public Law 675).

Sec. 201. The limitation of $925 specified in section 405 of the Sixth Supplemental National Defense Appropriation Act, 1942, and any similar limitation specified in any other appropriation Act for the fiscal year 1943 may be exceeded by such amount as the Secretary of War, in the case of the War Department, the Secretary of the Navy, in the case of the Navy Department, the Commissioners, in the case of the government of the District of Columbia, and the Director of the Bureau of the Budget, in the case of other essential governmental needs, may determine necessary to obtain satisfactory light-weight and medium-weight motor-propelled passenger-carrying vehicles, but in no event shall the price so paid for any such vehicle exceed the maximum price for such vehicle established by the Office of Price Administration and in no event more than $1,500, which amount shall be in addition to amounts allowed for transportation.

Sec. 202. Section 301 of the Second Supplemental National Defense Appropriation Act, 1941 (Act of September 9, 1940, 54 Stat. 884), be, and it hereby is, amended to read as follows:
Title III—Judgments and Authorized Claims

Property Damage Claims

Sec. 301. For the payment of claims for damages to or losses of privately owned property adjusted and determined by the following respective departments and independent offices, under the provisions of the Act entitled "An Act to provide a method for the settlement of claims arising against the Government of the United States in the sums not exceeding $1,000 in any one case" approved December 28, 1922 (31 U. S. C. 215), as fully set forth in Senate Documents Numbered 253 and 265, Seventy-seventh Congress, as follows:

Executive Office of the President:
- Office for Emergency Management, $308.33;
- Office of Strategic Services, $230.60;
- Federal Communications Commission, $35;
- Federal Works Agency, $1,940.04;
- National Housing Agency, $266.65;
- Department of Agriculture, $2,426.95;
- Department of Commerce, $1,671.45;
- Department of the Interior, $2,065.21;
- Department of Justice, $214.05;
- Navy Department, $5,439.75;
- Treasury Department, $408.66;
- War Department, $69,937.18;
- Post Office Department (payable from postal revenues), $19.40;
In all, $84,518.27.

Judgments, United States Courts

Sec. 302. (a) For the payment of the final judgments, including costs of suits, which have been rendered under the provisions of the Act of March 3, 1887, entitled "An Act to provide for the bringing of suits against the Government of the United States", as amended by section 297 of the Act of March 3, 1911 (28 U. S. C. 761), and which have been certified to the Seventy-seventh Congress in Senate Document Numbered 254, under the following Department and establishment:

- War Department, $3,476.27;
- Federal Works Agency, Work Projects Administration, $8,024.40;
In all, $11,500.67, together with such additional sum as may be necessary to pay costs and interest as specified in such judgments or as provided by law.

(b) None of the judgments contained under this caption shall be paid until the right of appeal shall have expired except such as have become final and conclusive against the United States by failure of the parties to appeal or otherwise.

(c) Payment of interest wherever provided for judgments contained in this Act shall not in any case continue for more than thirty days after the date of approval of this Act.
JUDGMENTS, UNITED STATES COURT OF CLAIMS

SEC. 303. (a) For payment of the judgments rendered by the Court of Claims and reported to the Seventy-seventh Congress in Senate Documents Numbered 255 and 267, under the following departments and establishments, namely:

Executive departments:

Civil, $5,200;
Indians, $5,622.06;
Navy, $132,450.85;
Treasury, $1,743.37;
War, $156,650.79;

Independent Office:
Federal Works Agency:
Public Buildings Administration, $48,167.89;

In all, $409,234.96, together with such additional sum as may be necessary to pay interest as and where specified in such judgments.

(b) None of the judgments contained under this caption shall be paid until the right of appeal shall have expired, except such as have become final and conclusive against the United States by failure of the parties to appeal or otherwise.

AUDITED CLAIMS

SEC. 304. For the payment of the following claims, certified to be due by the General Accounting Office under appropriations the balances of which have been carried to the surplus fund under the provisions of section 5 of the Act of June 20, 1874 (31 U. S. C. 713), and under appropriations heretofore treated as permanent, being for the service of the fiscal year 1940 and prior years, unless otherwise stated, and which have been certified to Congress under section 2 of the Act of July 7, 1884 (5 U. S. C. 266), as fully set forth in Senate Document Numbered 258, Seventy-seventh Congress, there is appropriated as follows:

Independent Offices: For Federal Emergency Relief Administration, $1.49.
For Interstate Commerce Commission, $90.34.
For Civil Service Commission, $12.
For National Mediation Board, $1.61.
For Railroad Retirement Board, $8.58.
For salaries and expenses, Veterans' Bureau, $16.67.
For salaries and expenses, Veterans' Administration, $310.99.
For expenses, Division of Mental Hygiene, Public Health Service, $13.53.
For Quarantine Service, $1.01.
For administrative expenses, Public Works Administration, $393.67.
For general administrative expenses, Public Works Branch, Procurement Division, $37.05.
For repair, preservation, and equipment, public buildings, Procurement Division, $4.28.
National Housing Agency: For salaries and expenses, Federal Housing Administration, $1.10.
For administrative expenses, Federal Housing Administration, $11.65.
For administrative expenses, United States Housing Authority, Federal Public Housing Authority, $85.75.

**Department of Agriculture:** For conservation and use of agricultural land resources, Department of Agriculture, $8,810.31.

For exportation and domestic consumption of agricultural commodities, Department of Agriculture, $215.13.

For exportation and domestic consumption of agricultural commodities, Department of Agriculture (transfer to Federal Surplus Commodities Corporation), $2,920.09.

For exportation and domestic consumption of agricultural commodities, Department of Agriculture (transfer to Federal Surplus Commodities Corporation, Act June 28, 1937), $37.14.

For administration of Sugar Act of 1937, Department of Agriculture, $194.91.

For retirement of cotton pool participation trust certificates, Department of Agriculture, $10.87.

For submarginal land program, Farm Tenant Act, Department of Agriculture, $7,795.

For salaries and expenses, Bureau of Animal Industry, $445.81.

For salaries and expenses, Forest Service, $8.57.

For land utilization and retirement of submarginal land, Department of Agriculture, $3,819.71.

For National Industrial Recovery Resettlement Administration, submarginal lands (transfer to Agriculture), $105.17.

For acquisition of lands for protection of watersheds of navigable streams, $2,855.42.

For special research fund, Department of Agriculture, $10.28.

For salaries and expenses, Soil Conservation Service, $208.45.

For control of emergency outbreaks of insect pests and plant diseases, $73.90.

For National Industrial Recovery, Interior, soil erosion prevention (transfer to Agriculture), $6.50.

For miscellaneous expenses, Department of Agriculture, $24.60.

For emergency conservation fund (transfer from War to Agriculture, Act March 31, 1933), $5.

For salaries and expenses, Bureau of Entomology and Plant Quarantine, $4.20.

For salaries and expenses, Bureau of Plant Industry, $7.79.

For administration of Federal Crop Insurance Act, Department of Agriculture, $1.30.

For loans to farmers in drought- and storm-stricken areas, emergency relief, $41.20.

**Department of Commerce:** For maintenance of air-navigation facilities, Civil Aeronautics Authority, $206.41.

For salaries and expenses, Weather Bureau, $47.51.

For establishment of air-navigation facilities, Civil Aeronautics Authority, $292.80.

For Civil Aeronautics Authority fund, $18.

For salaries and expenses, Civil Aeronautics Authority, $301.59.

**Department of the Interior:** For education of natives of Alaska, $259.69.

For George Rogers Clark Sesquicentennial Commission, Department of the Interior, $39.10.

For medical relief of natives of Alaska, $15.31.

For National Park Service, $9.85.

For payment to Middle Rio Grande Conservancy District, New Mexico (reimbursable), $12,659.86.

For salaries and expenses, Bureau of Biological Survey, $4.14.

For salaries and expenses, National Bituminous Coal Commission, Department of the Interior, $7.50.
For agriculture and stock raising among Indians, $15.40.
For conservation of health among Indians, $113.55.
For general expenses, Indian Service, $200.
For Indian boarding schools, $7.62.
For Indian school support, $64.94.
For purchase and transportation of Indian supplies, $231.85.
For support of Indians and administration of Indian property, $36.63.
For Civilian Conservation Corps (transfer to Interior, Indians), $105.56.
Department of Justice: For Federal jails and correctional institutions, maintenance, $8.91.
For general expenses, Immigration and Naturalization Service, $45.85.
For salaries and expenses, Federal Bureau of Investigation, $2.40.
For contingent expenses, Department of Justice, $6.58.
For traveling expenses, Department of Justice, $32.14.
For salaries and expenses of marshals, and so forth, Department of Justice, $1,265.94.
For fees of witnesses, Department of Justice, $1.60.
For miscellaneous expenses, United States courts (transfer to Justice), $15.
The Judiciary: For fees of jurors and witnesses, United States courts, $139.50.
For miscellaneous expenses, United States courts, $13.16.
For fees of commissioners, United States Courts, $96.65.
For fees and expenses of conciliation commissioners, United States courts (certified claims), $50.
Navy Department: For engineering, Navy, $130,625.95.
For engineering, Bureau of Engineering, $16,439.71.
For maintenance, Bureau of Supplies and Accounts, $11,358.81.
For contingent expenses, Coast Guard (Navy), $120.56.
For contingent expenses, Coast Guard, 82 cents.
For salaries, Hydrographic Office, $1.74.
For Foreign-service pay adjustment, appreciation of foreign currencies (Navy), $91.40.
For salaries and expenses, Bureau of Marine Inspection and Navigation, $26.64.
For general expenses, Marine Corps, $258.58.
For increase of compensation, Naval Establishment, $403.66.
For aviation, Navy, $812,892.87.
For pay and allowances, Coast Guard (Navy), $307.31.
For pay and allowances, Coast Guard, $3.01.
For ordnance and ordnance stores, Bureau of Ordnance, $36,583.52.
For pay, subsistence, and transportation, Navy, $2,063.32.
For organizing the Naval Reserve, $5,231.60.
For Naval Reserve, $53.05.
For pay, Marine Corps, $16.81.
For miscellaneous expenses, Navy, $1.10.
For ordnance and ordnance stores, Navy, $343.68.
For general expenses, Lighthouse Service, 90 cents.
Department of State: For Lower Rio Grande flood control, $2,400.
Treasury Department: For collecting the revenue from customs, $3.40.
For collecting the internal revenue, $4,827.09.
For contingent expenses, Treasury Department, $2,58.
For Foreign Service pay adjustment, appreciation of foreign currencies (Treasury), $100.16.

**War Department:**
- For Air Corps, Army, $77,58.
- For ordnance service and supplies, Army, $3,384.45.
- For general appropriations, Quartermaster Corps, $7,93.
- For Organized Reserves, $1,36.
- For Reserve Officers' Training Corps, $11,52.
- For expenses, camps of instruction, and so forth, National Guard, $15.75.
- For medical and hospital department, Army, $70.
- For travel of the Army, $35.58.
- For subsistence of the Army, $42.12.
- For pay of the Army, $206.70.
- For pay, and so forth, of the Army, $58.93.
- For National Guard, $35.41.
- For clothing and equipage, Army, $316.18.
- For barracks and quarters, Army, $176.26.
- For increase of compensation, Military Establishment, $41.37.
- For Signal Service of the Army, $33,651.82.
- For Army transportation, $1,288.19.
- For travel, military and civil personnel, War Department, $153.73.
- For medical and hospital department, $17.63.
- For Civilian Conservation Corps (transfer to War), $10,070.36.
- For emergency conservation work (transfer to War, Act June 22, 1936), $10,26.
- For cemeterial expenses, War Department, $17.70.

**Post Office Department—Postal Service (out of the postal revenues):**
- For clerks, first- and second-class post offices, $430.02.
- For indemnities, domestic mail, $244.14.
- For transportation of equipment and supplies, $3.83.
- Total, audited claims, section 304, $632,301.58, together with such additional sum due to increases in rates of exchange as may be necessary to pay claims in the foreign currency and interest as specified in certain of the settlements of the General Accounting Office.

**Sec. 305.** For the payment of claims allowed by the General Accounting Office pursuant to the Act entitled "An Act for the relief of officers and soldiers of the volunteer service of the United States mustered into service for the War with Spain, and who were held in service in the Philippine Islands after the ratification of the treaty of peace, April 11, 1899," approved May 2, 1940 (Public Act Numbered 505, Seventy-sixth Congress), and which have been certified to Congress under section 2 of the Act of July 7, 1884 (U. S. C., title 5, sec. 266), under the War Department in Senate Documents Numbered 257 and 266 of the Seventy-seventh Congress, $19,999.34.

**Sec. 306.** For payment of the claim allowed by the General Accounting Office for payment of prize money to captors, Spanish War, provided under sections 3089, 4613, and 4652 of the Revised Statutes, as amended by the Permanent Appropriation Repeal Act, June 26, 1934 (31 U. S. C. 725f), and which has been certified to Congress in Senate Document Numbered 256 of the Seventy-seventh Congress, $8,85.

**Sec. 307.** This Act may be cited as the "Second Supplemental National Defense Appropriation Act, 1943".

Approved, October 26, 1942.
[CHAPTER 630] AN ACT

For the acquisition of Indian lands required in connection with the construction, operation, and maintenance of electric transmission lines and other works, Parker Dam power project, Arizona-California.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That in aid of the construction of the Parker Dam power project, there is hereby granted to the United States, subject to the provisions of this Act, such right, title, and interest of the Indians as may be required in and to such tribal and allotted lands as may be designated by the Secretary of the Interior from time to time for the construction, operation, and maintenance of electric transmission lines and other works of the project or for the relocation or reconstruction of properties made necessary by the construction of the project.

SEC. 2. As lands or interests in lands are designated from time to time under this Act, the Secretary of the Interior shall determine the amount of money to be paid to the Indians as just and equitable compensation therefor. The amounts due the tribe and the individual allottees or their heirs or devisees shall be paid from funds now or hereafter made available for the Parker Dam power project to the superintendent of the appropriate Indian agency, or such other officer as may be designated by the Secretary of the Interior, for credit on the books of such agency to the accounts of the tribe and the individuals concerned.

SEC. 3. Funds deposited to the credit of allottees, their heirs, or devisees, may be used, in the discretion of the Secretary of the Interior, for the acquisition of other lands and improvements, or the relocation of existing improvements or construction of new improvements on the lands so acquired for the allottees or heirs whose lands and improvements are acquired under the provisions of this Act. Lands so acquired shall be held in the same status as those from which the funds were derived, and shall be nontaxable until otherwise provided by Congress.

SEC. 4. The Secretary of the Interior is hereby authorized to perform any and all acts and to prescribe such regulations as he may deem appropriate to carry out the provisions of this Act.

Approved, October 28, 1942.

[CHAPTER 631] AN ACT

To provide for payment and settlement of mileage accounts of officers and travel allowance of enlisted men of the Navy, Marine Corps, and Coast Guard.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That payment and settlement of mileage accounts of officers and travel allowance of enlisted men of the Navy, Marine Corps, and Coast Guard, regular and reserve, shall be made in accordance with distances and deductions computed over routes established and published in mileage tables prepared pursuant to the provisions of the Act of June 12, 1906 (34 Stat. 246), as amended (U. S. C., title 10, sec. 870).

SEC. 2. This Act shall be effective as of April 1, 1941.

Approved, October 29, 1942.
[CHAPTER 632]  
AN ACT

To provide for the instruction of meteorological students in weather forecasting.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the Secretary of Commerce is authorized, within the limits of available appropriations made by the Congress, to establish and provide not to exceed fifty scholarships annually for furnishing instruction and training in weather forecasting technique for students of meteorology. Such instruction and training shall be secured by contracts for tuition and laboratory charges only with educational institutions which offer accredited graduate professional courses in meteorological science. Such scholarship students shall be selected pursuant to such regulations as to desirable qualifications, ability, and aptitude for weather forecasting as the Weather Bureau, Department of Commerce, may from time to time prescribe, including regulations requiring students participating therein to agree to enter Government employ as meteorologists in the Weather Bureau or as officers in the military services after graduation and completion of training. No scholarship shall be granted under this Act after the termination of the wars in which the United States is now engaged or such earlier date as the Congress by concurrent resolution may fix, and any contract or other obligation entered into under this Act shall expire not later than one year after such termination or such earlier date, as the case may be: Provided, That no alien shall receive training under the provisions of this Act. There is hereby authorized to be appropriated such sums as may be necessary to carry out the provisions of this Act.

Approved, October 29, 1942.

[CHAPTER 633]  
AN ACT

To amend the Act entitled "An Act to incorporate The American Legion", approved September 16, 1919, so as to extend membership eligibility therein to certain American citizens, honorably discharged from the active military or naval forces of the United States, or of some country allied with the United States during World War II.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That section 3 of the Act entitled "An Act to incorporate The American Legion", approved September 16, 1919 (41 Stat. 285, title 36, U. S. C., 1940 edition, sec. 43), is hereby amended to read as follows:

"Sec. 3. That the purpose of this corporation shall be: To uphold and defend the Constitution of the United States of America; to promote peace and good will among the peoples of the United States and all the nations of the earth; to preserve the memories and incidents of the two World Wars fought to uphold democracy; to cement the ties and comradeship born of service; and to consecrate the efforts of its members to mutual helpfulness and service to their country."

Sec. 2. That section 5 of such Act of September 16, 1919 (41 Stat. 285, title 36, U. S. C., 1940 edition, sec. 49), is hereby amended to read as follows:

"Sec. 5. That no person shall be a member of this corporation unless he served in the naval or military services of the United States at some time during the period between April 6, 1917, and November 11, 1918, or during the period between December 7, 1941, and the date of cessation of hostilities as fixed by the United States Government, all dates inclusive, or who, being citizens of the United States at the time of enlistment, served in the military or naval services of
any of the governments associated with the United States during either of said World Wars: Provided, however, That such person shall have an honorable discharge or separation from such service or continue to serve honorably after the date of cessation of such hostilities as determined herein.

Approved, October 29, 1942.

[CHAPTER 634] AN ACT

To provide for adjusting royalties for the use of inventions for the benefit of the United States, in aid of the prosecution of the war, and for other purposes.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That, to aid in the successful prosecution of the War, whenever an invention, whether patented or unpatented, shall be manufactured, used, sold, or otherwise disposed of for the United States, with license from the owner thereof or anyone having the right to grant licenses thereunder, and such license includes provisions for the payment of royalties the rates or amounts of which are believed to be unreasonable or excessive by the head of the department or agency of the Government which has ordered such manufacture, use, sale, or other disposition, the head of the department or agency of the Government concerned shall give written notice of such fact to the licensor and to the licensee. Within a reasonable time after the effective date of said notice, in no event less than ten days, the head of the department or agency of the Government concerned, shall by order fix and specify such rates or amounts of royalties, if any, as he shall determine are fair and just, taking into account the conditions of wartime production, and shall authorize the payment thereof by the licensee to the licensor on account of such manufacture, use, sale, or other disposition: Provided, however, That the licensee or licensor, if he so requests within ten days from and after the effective date of said notice, may within thirty days from the date of such request present in writing or in person any facts or circumstances which may, in his opinion, have a bearing upon the rates or amounts of royalties, if any, to be determined, fixed and specified as aforesaid, and any order fixing and specifying the rates and amounts of royalties shall be issued within a reasonable time after such presentation. Such licensee shall not after the effective date of said notice pay to the licensor, nor charge directly or indirectly to the United States a royalty, if any, in excess of that specified in said order on account of such manufacture, use, sale, or other disposition. The licensor shall not have any remedy by way of suit, set-off, or other legal action against the licensee for the payment of any additional royalty remaining unpaid, or damages for breach of contract or otherwise, but such licensor's sole and exclusive remedy, except as to the recovery of royalties fixed in said order, shall be as provided in section 2 hereof. Written notice as provided herein shall be mailed to the last known address of the licensor and licensee and shall be effective upon receipt or five days after the mailing thereof, whichever date is the earlier.

Sec. 2. Any licensor aggrieved by any order issued pursuant to section 1 hereof, fixing and specifying the maximum rates or amounts of royalties under a license issued by him, may institute suit against the United States in the Court of Claims, or in the District Courts of the United States insofar as such courts may have concurrent jurisdiction with the Court of Claims, to recover such sum, if any, as, when added to the royalties fixed and specified in such order, shall constitute fair and just compensation to the licensor for the manu-
Defenses available.
R. S. §§ 4883-4971.
35 U. S. C. §§ 31-79;
Supp. I, § 47.
Settlement and compromise of claims.

Effect of reduction in royalties.

Delegation of authority.

Manufacture, use, etc., for U. S.

Applicability.

Duration of certain provisions.

Facture, use, sale, or other disposition of the licensed invention for the United States, taking into account the conditions of wartime production. In any such suit the United States may avail itself of any and all defenses, general or special, that might be pleaded by a defendant in an action for infringement as set forth in title sixty of the Revised Statutes, or otherwise.

Sec. 3. The head of any department or agency of the Government which has ordered the manufacture, use, sale, or other disposition of an invention, whether patented or unpatented, and whether or not an order has been issued in connection therewith pursuant to section 1 hereof, is authorized and empowered to enter into an agreement, before suit against the United States has been instituted, with the owner or licensor of such invention, in full settlement and compromise of any claim against the United States accruing to such owner or licensor under the provisions of this Act or any other law by reason of such manufacture, use, sale, or other disposition, and for compensation to be paid such owner or licensor based upon future manufacture, use, sale, or other disposition of said invention.

Sec. 4. Whenever a reduction in the rates or amounts of royalties is effected by order, pursuant to section 1 hereof, or by compromise or settlement, pursuant to section 3 hereof, such reduction shall inure to the benefit of the Government by way of a corresponding reduction in the contract price to be paid directly or indirectly for such manufacture, use, sale, or other disposition of such invention, or by way of refund if already paid to the licensee.

Sec. 5. The head of the department or agency of the Government concerned is further authorized, in his discretion and under such rules and regulations as he may prescribe, to delegate and provide for the delegation of any power and authority conferred by this Act to such qualified and responsible officers, boards, agents, or persons as he may designate or appoint.

Sec. 6. For the purposes of this Act, the manufacture, use, sale, or other disposition of an invention, whether patented or unpatented, by a contractor, a subcontractor, or any person, firm, or corporation for the Government and with the authorization or consent of the Government shall be construed as manufacture, use, sale, or other disposition for the United States and for the purposes of the Act of June 25, 1910, as amended (40 Stat. 705; 35 U. S. C. 68), the use or manufacture of an invention described in and covered by a patent of the United States by a contractor, a subcontractor, or any person, firm, or corporation for the Government and with the authorization or consent of the Government, shall be construed as use or manufacture for the United States.

Sec. 7. This Act shall apply to all royalties directly or indirectly charged or chargeable to the United States for any supplies, equipment, or materials to be delivered to or for the Government from and after the effective date of the notice provided for in section 1 hereof. This Act shall also apply to all royalties charged or chargeable directly or indirectly to the United States for supplies, equipment, or materials already delivered to or for the Government which royalties have not been paid to the licensor prior to the effective date of the notice provided for in section 1 hereof. Sections 1 and 2 of this Act shall remain in force only during the continuance of the present war and for six months after the termination thereof, except that as to rights accrued or liabilities incurred prior to termination thereof, the provisions of this Act shall be treated as remaining in force and effect for the purpose of settling, sustaining, qualifying, or defeating any suit or claim hereunder.
SEC. 8. The head of each department or agency of the Government may issue such rules and regulations and require such information as may be necessary and proper to carry out the provisions of this Act. The provisions of section 10 (1) of an Act approved July 2, 1926 (44 Stat. 787), as amended, and title XIII of Public Law 507, Seventy-seventh Congress, shall be applicable to the owner, licensor, or licensee of an invention, whether patented or unpatented, manufactured, used, sold, or otherwise disposed of for the United States, and the term “defense contract” as used in said Act shall mean and include an agreement for the payment of royalty, regardless of the date of such agreement, under or by virtue of which royalty is directly or indirectly paid by the Government or included within the contract price for property sold to or manufactured for the Government.

SEC. 9. Nothing herein contained shall be deemed to preclude the applicability of Section 403 of Public Law 528, Seventy-seventh Congress, as the same may be heretofore or hereafter amended so far as the same may be applicable.

SEC. 10. If any provision of this Act or the application of any provision to any person or circumstance shall be held invalid, or if any provision of this Act shall be inoperative by its terms, the validity or applicability of the remainder of the Act shall not be affected thereby.

Approved, October 31, 1942.

[CHAPTER 635]

AN ACT

To provide for the granting of rights-of-way for pipe lines for petroleum and petroleum products and for telephone and/or telegraph lines along and across certain parkway lands in the District of Columbia.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the Secretary of the Interior, with the approval of the National Capital Park and Planning Commission, be, and he is hereby, authorized and empowered to grant to Sinclair Refining Company, a Maine corporation, its successors and assigns, an easement for rights-of-way for pipe lines for the transportation of crude petroleum and/or the products and/or byproducts thereof, and also for telegraph and/or telephone lines to be installed in underground cables, for use in connection with the operation of such pipe line or pipe lines, along, through, under, and across all those certain lands in the District of Columbia designated as United States Reservation Numbered 451 acquired for the parkway known as Fort Drive, extending from Fort Totten Park in an easterly direction to the boundary line between the District of Columbia and the State of Maryland, which lands are shown on the map of the public parks, District of Columbia, 1942, filed in the office of National Capital Parks, Washington, District of Columbia, numbered as Map 7–105: Provided, That such easement shall be granted only upon a finding by the Secretary of the Interior that the same will not substantially injure the interests of the United States in the property affected thereby, and will not be incompatible with the public interest: And provided further, That all or any part of such easement may be annulled and forfeited by the Secretary of the Interior after reasonable notice (a) for failure of said Sinclair Refining Company, or its successor or assigns, to comply with the terms or conditions of any grant made hereunder, or (b) for abandonment of such easement.

Approved, October 31, 1942.
Plans, regulations, and rentals.

SEC. 2. All the construction and use provided for herein shall be in accordance with plans approved by the Secretary of the Interior, and under such regulations and rentals as the said Secretary may make and establish in connection herewith.

SEC. 3. No easement granted or enjoyed hereunder shall vest any title or interest in or to the above-mentioned parkway land.

SEC. 4. The Congress reserves the right to alter, amend, or repeal this Act as at any time.

Approved, November 9, 1942.

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To amend the District of Columbia Unemployment Compensation Act.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the District of Columbia Unemployment Compensation Act, approved August 28, 1935, as amended, is further amended to read as follows:

In section 3(c), on the second line, between the words "year" and "on", strike out the figures "1943" and insert in lieu thereof the figures "1944".

Approved, November 9, 1942.

To amend the Organic Act of Alaska.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That section 4 of the Act entitled "An Act to create a legislative assembly in the Territory of Alaska, to confer legislative power thereon, and for other purposes", approved August 24, 1912 (37 Stat. 512), is amended to read as follows:

"SEC. 4. The Legislature.—(a) The legislative power and authority of the Territory shall be vested in a legislature, which shall consist of a senate and a house of representatives. The senate shall consist of sixteen members, four from each of the four judicial divisions into which Alaska is now divided by Act of Congress, each of whom shall have at the time of his election the qualifications of an elector in Alaska, and shall have been a resident and an inhabitant in the division from which he is elected for at least two years prior to the time of his election. The term of office of each member of the senate shall be four years, except that at the general election in Alaska in 1944 one member from each division, other than a member elected to fill the unexpired term of a senator previously elected, shall be elected for a term of two years.

(b) The house of representatives shall consist of twenty-four members elected from the four judicial divisions into which Alaska is now divided by Act of Congress. Each such division shall be entitled in the seventeenth to the twentieth legislatures, inclusive, to the following number of representatives:

"First judicial division, eight representatives;
"Second judicial division, four representatives;
"Third judicial division, seven representatives; and
"Fourth judicial division, five representatives.

The United States Director of the Census shall, within one week after the first meeting of the twentieth legislature and of each fifth legislature thereafter, certify to such legislature, and to the Secre-
tary of Alaska, the number of representatives to which each judicial division is entitled under an apportionment, according to the method of equal proportions, of the total number of representatives among the various divisions on the basis of the total population (exclusive of members of the military or naval forces of the United States and members of their families not actual and bona fide residents of Alaska) of each division, as determined under the latest United States Decennial Census. Each judicial division shall in the five legislatures succeeding the legislature to which such certification is made be entitled to the number of representatives so certified. The term of office of each representative shall be two years, and each representative shall possess the same qualifications as are prescribed for members of the senate.

“(c) (1) The legislature is authorized to establish, and to adjust from time to time, legislative districts within the several judicial divisions for the election of the members of the senate and house of representatives from such divisions. Districts separate from those established for the election of members of the house of representatives may be established for the election of members of the senate. All districts in any division for the election of members of the same body shall be as nearly equal in population and shall be established with as great a degree of geographical unity and cohesiveness, as is reasonable and practicable, and shall elect the same number of members, unless it shall be found desirable to provide districts around municipalities of a multiple size in which case proportionate representation shall be provided.

“(2) Whenever the representation of any division shall increase or decrease by reason of a reapportionment under subsection (b), the legislature shall cause such division to be redistricted in accordance with the provisions of subdivision (1) of this subsection. If the legislature to which such certification of reapportionment is made fails to so redistrict, the representatives of such division shall be elected at large from such division in the manner provided in subsection (d) for the election of representatives prior to the establishment of legislative districts, until such time as such division is so redistricted.

“(3) Whenever the legislature shall have established legislative districts for the election of members of the senate, the terms of office of all members of the senate in the legislature immediately preceding the legislature to which the members of the senate are first to be elected by district shall, regardless of the term for which such members were elected, expire with the expiration of such preceding legislature. As soon as the members of the senate shall have assembled as a consequence of such first election they shall, by lot or drawing, be divided into two classes. The seats of the members of the first class shall be vacated at the end of two years, and the seats of members of the second class shall be vacated at the end of four years, so that two members of the senate from each division shall, after such first election, be elected biennially at the regular election.

“(d) In any election held prior to the establishment of legislative districts pursuant to subsection (c) the electors in each judicial division shall be entitled to vote for as many senators and representatives as are to be elected to such office from such division. The candidates for each such office in the number to be so elected receiving the highest number of votes for such office shall be elected. In any election for senator or representative held after the establishment of legislative districts pursuant to subsection (c) the candidates in the number to
be elected from each district for such office, receiving the highest number of votes of the electors of such district for such office, shall be elected. In case of a tie vote in any election for senator or representative, the candidates affected shall settle the question by lot.

“(e) In case of a vacancy in either branch of the legislature the Governor shall order an election to fill such vacancy, giving due and proper notice thereof.

“(f) Each member of the legislature shall be paid by the United States the sum of $15 per day for each day's attendance while the legislature is in session, at each regular biennial session thereof, and mileage, in addition, for each such session, at the rate of 15 cents per mile for each mile from his home to the capital and return by the nearest traveled route. All other legislative expenses, including salaries and mileage of the members at other than regular biennial sessions, shall be paid by the Territory.”

SEC. 2. Section 7 of said Act is amended to read as follows:

“SEC. 7. ORGANIZATION OF LEGISLATURE.—That when the legislature shall convene under the law, the senate and house of representatives shall each organize by the election of one of their number as presiding officer, who shall be designated in the case of the senate as ‘president of the senate’ and in the case of the house of representatives as ‘speaker of the house of representatives,’ and by the election by each body of the subordinate officers provided for in section ‘eighteen hundred and sixty-one of the United States Revised Statutes of eighteen hundred and seventy-eight,’ and each of said subordinate officers shall receive the compensation provided in that section, which shall be paid by the Territory.”

SEC. 3. Section 15 of said Act is amended to read as follows:

“SEC. 15. PAYMENT OF LEGISLATIVE EXPENSES.—There shall be annually appropriated by Congress a sum sufficient to pay the salaries and mileage of members of the legislature for each regular biennial session. All other legislative expenses, including the salaries and mileage of the members of the legislature for other than the regular biennial sessions, the salaries of the employees of the legislature, the printing of the laws, and all other incidental expenses of the legislature, shall be appropriated and paid by the Territory. All of the sums so appropriated by Congress shall be disbursed by the Governor of Alaska, under sole instructions of the Secretary of the Treasury, and the Governor shall report quarterly to the Secretary of the Treasury for the manner in which said funds have been expended. No expenditure, to be paid out of money to be appropriated by Congress, shall be made by the Governor or by the legislature for objects not authorized by the acts of Congress making appropriations nor beyond the sum thus appropriated for such objects.”

SEC. 4. (a) The amendments made by this Act shall take effect only with respect to the seventeenth and succeeding legislatures of the Territory of Alaska.

Approved, November 13, 1942.
Service Act of 1940, as amended, as precedes the first proviso is hereby amended to read as follows:

"Sec. 3. (a) Except as otherwise provided in this Act, every male citizen of the United States, and every other male person residing in the United States, who is between the ages of eighteen and forty-five at the time fixed for his registration, shall be liable for training and service in the land or naval forces of the United States."

Sec. 2. Section 5 (f) of such Act, as amended, is hereby amended to read as follows:

"(f) Any person eighteen or nineteen years of age who, while pursuing a course of instruction at a high school or similar institution of learning, is ordered to report for induction under this Act during the last half of the academic year at such school or institution, shall, upon his request, have his induction under this Act postponed until the end of such academic year."

Sec. 3. Section 15 (a) of such Act, as amended, is hereby amended to read as follows:

"(a) The term 'between the ages of eighteen and forty-five' shall refer to men who have attained the eighteenth anniversary of the day of their birth and who have not attained the forty-fifth anniversary of the day of their birth; and other terms designating different age groups shall be construed in a similar manner."

Sec. 4. Section 5 of such Act, as amended, is amended by adding at the end thereof the following new subsections:

"(i) Notwithstanding any other provisions of law, no person between the ages of eighteen and twenty-one shall be discharged from service in the land or naval forces of the United States while this Act is in effect because such person entered such service without the consent of his parent or guardian.

"(j) No individual who has been convicted of any crime which may not be punished by death or by imprisonment for a term exceeding one year shall, by reason solely of such conviction, be relieved from liability for training and service under this Act.

"(k) Every registrant found by a selective service local board, subject to appeal in accordance with section 10 (a) (2), to be necessary to and regularly engaged in an agricultural occupation or endeavor essential to the war effort, shall be deferred from training and service in the land and naval forces so long as he remains so engaged and until such time as a satisfactory replacement can be obtained: Provided, That should any such person leave such occupation or endeavor, except for induction into the land or naval forces under this Act, his selective service local board, subject to appeal in accordance with section 10 (a) (2), shall reclassify such registrant in a class immediately available for military service, unless prior to leaving such occupation or endeavor he requests such local board to determine, and such local board, subject to appeal in accordance with section 10 (a) (2), determines, that it is in the best interest of the war effort for him to leave such occupation or endeavor for other work."

Sec. 5. Section 3 (a) of such Act, as amended, is amended by striking out the period at the end thereof and inserting in lieu thereof a colon and the following: "Provided further, That no man, without his consent, shall be inducted for training and service under this Act after he has attained the forty-fifth anniversary of the day of his birth."

Approved, November 13, 1942.
To amend the Coast Guard Auxiliary and Reserve Act of 1941, as amended, so as to expedite the war effort by providing for releasing officers and men for duty at sea and their replacement by women in the shore establishment of the Coast Guard, and for other purposes.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the Coast Guard Auxiliary and Reserve Act of 1941 (55 Stat. 9), as amended (U. S. C., title 14, ch. 9; Public Law 599, Seventy-seventh Congress, second session), is further amended by adding after section 304 thereof an additional title as follows:

"TITLE IV—WOMEN'S RESERVE

"Sec. 401. A Women's Reserve is hereby established which shall be a branch of the Coast Guard Reserve and shall be administered in the same manner as provided for the Coast Guard Reserve in all respects, except as may be necessary to adapt said provisions to the Women's Reserve, or as specifically provided herein.

"Sec. 402. Members of the Women's Reserve may be commissioned or enlisted in such appropriate ranks and ratings corresponding to those of the Regular Coast Guard as may be prescribed by the Secretary of the Treasury, or by the Secretary of the Navy while the Coast Guard is operating as a part of the Navy: Provided, That there shall not be more than one officer in the grade of lieutenant commander; nor more than eighteen officers in the grade of lieutenant; and that the number of officers in the grade of lieutenant (junior grade) shall not exceed 35 per centum of the total number of commissioned officers: And provided further, That the military authority of officers commissioned under the provisions of this title may be exercised over women of the Reserve only and is limited to the administration of the Women's Reserve.

"Sec. 403. The Reserve established by this title shall be composed of members who have attained the age of twenty years.

"Sec. 404. Members of the Women's Reserve shall not be assigned to duty on board vessels of the Navy or Coast Guard or in combat aircraft and shall be restricted to the performance of shore duty within the continental United States only.

"Sec. 405. Members of the Women's Reserve shall not be used to replace civil-service personnel but shall be composed of women trained and qualified for duty in the shore establishment of the Coast Guard to release male officers and enlisted men of the Coast Guard service for duty at sea.

"Sec. 406. The provisions of section 211 of this Act (55 Stat. 12) shall not be applicable to members of the Women's Reserve, but such members shall be entitled to the same benefits as are provided for temporary members of the Reserve in section 212 of this Act.

"Sec. 407. The Commandant of the Coast Guard shall fix the money value of articles of uniform and equipment which enlisted members of the Women's Reserve are required to have upon their first reporting for active duty: Provided, That he may authorize such articles of uniform and equipment, or parts thereof, to be issued in kind, or, in lieu thereof, the payment in cash of the money value fixed according to the foregoing, not to exceed $200, to be made to such members so ordered to active duty, for the purchase of such articles of uniform and equipment.

"Sec. 408. The authority conferred by this Act for appointments and enlistments in the Women's Reserve shall be effective during
the present war and for six months thereafter, or until such earlier
time as the Congress, by concurrent resolution, or the President, by
proclamation, may designate."

SEC. 2. The Coast Guard Auxiliary and Reserve Act of 1941 (55
Stat. 9), as amended (U. S. C., title 14, ch. 9; Public Law 599, Sev-
enty-seventh Congress, second session), is hereby further amended
as follows:

1. Section 6: At the end of the first sentence change the period
to a comma and add the following: "by any corporation, partnership,
or association, or by any State or political subdivision thereof".

2. Section 201: At the end of the third line (55 Stat. 11) strike out
the word "men" and substitute therefor the words "enlisted per-
sonnel".

3. Section 202: In the first line (55 Stat. 11) strike out the word
"male".

4. Section 206: In lines 2 and 6, as amended (55 Stat. 588), strike
out the word "men" and substitute therefor the word "personnel".

5. Section 207: In line 3, as amended (Public Law 599, Sev-
yenty-seventh Congress, second session), strike out the word "men" and
substitute therefor the words "persons (including Government
employees without pay other than the compensation of their civilian
positions)".

6. Section 210: In the fifth line, as amended (55 Stat. 588), strike
out the word "he" and substitute therefor the words "such officer".
In the first and seventh lines of the second sentence, as amended (55
Stat. 588), strike out the word "men" and substitute therefor the word
"personnel".

7. Section 212: In line 3 (55 Stat. 12) strike out the words "he or
his" and substitute therefor the words "such member or such
member's".

Sec. 3. The terms "men" and "enlisted men", as contained in Acts
appropriating funds for the Coast Guard, shall not be construed to
deprive women enlisted or enrolled in the Coast Guard, of the pay,
allowances, gratuities, and other benefits granted by law to enlisted
personnel of the Coast Guard.

Approved, November 23, 1942.

[CHAPTER 640]

AN ACT

To provide for the disposition of trust or restricted estates of Indians dying
intestate without heirs.

Be it enacted by the Senate and House of Representatives of the
United States of America in Congress assembled, That upon final
determination by the Secretary of the Interior that the Indian holder
of a trust or restricted allotment of lands or an interest therein has
died intestate without heirs, the lands or interest so owned, together
with all accumulated rents, issues, and profits therefrom held in
trust for the decedent, shall escheat to the tribe owning the land at
the time of allotment subject to the payment of such creditors' claims
as the Secretary of the Interior may find proper to be paid from
the cash on hand or income accruing to said estate and subject to all
valid existing agricultural, surface, and mineral leases and the rights
of any person thereunder.

If the tribe which owned the land at the time of allotment has been
reorganized or reconstituted by reason of amalgamation with another
tribe or group of Indians or of subdivision within the tribe or other-
wise, the land shall escheat to the tribe or group which has succeeded

Further amendments.
Ante, pp. 329, 990.
Men" and "en-
to the jurisdiction of the original tribe over the area in question. If neither the tribe which owned the land at the time of allotment nor a successor tribe or group exists, the land or interest therein shall be held in trust for such Indians as the Secretary may designate within the State or States wherein the land is situated or, if the Secretary determines that the land cannot appropriately be used by or for such Indians, it shall be sold, subject to all valid existing agricultural, surface, and mineral leases and the rights of any person thereunder, and the proceeds of such sale shall be held in trust for such Indians as the Secretary may designate, within the State or States wherein the land is situated.

Sec. 2. If an Indian found to have died intestate without heirs was the holder of a restricted allotment or homestead or interest therein on the public domain, the land or interest therein and all accumulated rents, issues, and profits therefrom shall escheat to the United States, subject to all valid existing agricultural, surface, and mineral leases and the rights of any person thereunder, and the land shall become part of the public domain subject to the payment of such creditors’ claims as the Secretary of the Interior may find proper to be paid from the cash on hand or income accruing to said estate: Provided, That if the Secretary determines that the land involved lies within or adjacent to an Indian community and may be advantageously used for Indian purposes, the land or interest therein shall escheat to the United States to be held in trust for such needy Indians as the Secretary of the Interior may designate, where the value of the estate does not exceed $2,000, and in case of estates exceeding said sum, such estates shall be held in trust by the United States for such Indians as the Congress may hereafter designate, subject to all valid existing agricultural, surface, and mineral leases and the rights of any person thereunder.

Sec. 3. The provisions of this Act shall not apply to the Indians of the Five Civilized Tribes or the Osage Reservation, in Oklahoma.

Sec. 4. The proviso in section 12 of an Act entitled “An Act to provide for determining the heirs of deceased Indians, for the disposition and sale of allotments of deceased Indians, for the leasing of allotments, and for other purposes”, approved June 25, 1910 (36 Stat. 855, 858), is hereby repealed.

Approved, November 24, 1942.
[CHAPTER 642]

AN ACT
To amend the District of Columbia Traffic Act of 1925.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That subsection (d) of section 9 of the District of Columbia Traffic Act, approved March 3, 1925, as amended, is amended to read as follows:

“(d) Any individual violating any provision of this section, except where the offense constitutes reckless driving, shall, upon conviction thereof, be fined not more than $300 or be imprisoned not more than ninety days.”

SEC. 2. That subsection (e) of section 7 of the District of Columbia Traffic Act, approved March 3, 1925, as amended, is amended to read as follows:

“(e) No individual shall operate a motor vehicle in the District, except as provided in section 8, without having first obtained an operator's permit issued under the provisions of this Act. Any individual violating any provision of this subsection shall, upon conviction thereof, be fined not more than $300 or be imprisoned not more than ninety days.”

Approved, November 25, 1942.

[CHAPTER 643]

AN ACT
To amend the Act approved July 24, 1941 (34 U. S. C., Supp. I. 350f), so as to adjust the pay status of enlisted personnel appointed to commissioned rank for temporary service, and for other purposes.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That subsection (a) of section 7 of the Act entitled “An Act authorizing the temporary appointment or advancement of certain personnel of the Navy and Marine Corps, and for other purposes”, approved July 24, 1941 (34 U. S. C., 1940 edition, Supp. I. 350f), is hereby amended by striking out the second proviso and inserting in lieu thereof the following:

“Provided further, That no person temporarily appointed under the authority of this Act shall suffer any reduction in pay and allowances to which he was entitled at the time of such temporary appointment nor shall he suffer any reduction in pay and allowances to which he was entitled under a prior temporary appointment in a lower rank or grade; Provided further, That enlisted men who are temporarily appointed to commissioned rank under the authority of this Act shall be entitled to the pay and allowances of warrant officers with equivalent service or to the pay and allowances provided by law for the position temporarily occupied, whichever is the greater; And provided further, That the provisions of this subsection shall be applicable to all personnel heretofore temporarily appointed to any grade or rank except that no back pay or allowances shall accrue prior to June 1, 1942”.

Approved, November 30, 1942.
[CHAPTER 650] AN ACT

Authorising appointments to the United States Military Academy and United States Naval Academy of sons of soldiers, sailors, and marines who were killed in action or have died of wounds or injuries received, or disease contracted in active service, during the World War.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the second paragraph of the Act of June 8, 1926, entitled "An Act to establish a department of economics, government, and history at the United States Military Academy, at West Point, New York, and to amend chapter 174 of the Act of Congress of April 19, 1910, entitled 'An Act making appropriations for the support of the Military Academy for the fiscal year ending June 30, 1911, and for other purposes'" (44 Stat. 704), be, and the same is hereby, amended to read as follows: "That the number of cadets now authorized by law at the United States Military Academy, and the number of midshipmen now authorized by law at the United States Naval Academy, are each hereby increased by forty from the United States at large, to be appointed by the President from among the sons of officers, soldiers, sailors, and marines of the Army, Navy, and Marine Corps of the United States, including members of the Army Nurse Corps (female) and Navy Nurse Corps (female) employed in the active service by the War Department or Navy Department, who were killed in action or have died, or may hereafter die, of wounds or injuries received, or disease contracted, or preexisting injury or disease aggravated, in active service during the World War (as defined by existing laws providing service connected compensation benefits for World War veterans and their dependents): Provided, That the determination of the Veterans' Administration as to service connection of the cause of death shall be final and conclusive and shall be binding upon the Secretary of War and Secretary of the Navy, respectively."

Approved, December 1, 1942.

[CHAPTER 651] AN ACT

To provide for furnishing transportation for certain Government and other personnel necessary for the effective prosecution of the war, and for other purposes.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That whenever during the continuance of the present war the Secretary of War, the Secretary of the Navy, or the Chairman of the Maritime Commission shall determine that the effective conduct of the affairs of his department or agency in connection with the prosecution of war requires assured and adequate transportation facilities to and from their places of employment for personnel attached to or employed by such department or agency, including personnel attached to or employed by private plants engaged in the manufacture of war material, he is hereby authorized in the absence of adequate private or other facilities to provide such transportation, by motor vehicle or water carrier, subject, however, to the following provisions and conditions:

1. The equipment required to provide such transportation facilities may be either purchased, leased, or chartered for operation by the War Department, the Navy Department, or the Maritime Commission, and when so obtained may be maintained and operated either by enlisted personnel, civil employees of the War Department, the Navy Department, or the Maritime Commission, or by private personnel under

December 1, 1942

[Public Law 779]
contract with such departments or agency. Equipment so obtained may also be leased or chartered to private or public carriers for operation under such terms and conditions as the Secretary of War, the Secretary of the Navy, or the Chairman of the Maritime Commission, or such official within their respective departments or agency as they may designate, shall determine necessary and advisable under the existing circumstances: Provided, That any equipment purchased, leased or operated by authority of this Act shall have a seating capacity of twelve or more passengers.

2. That in each case where transportation facilities are provided hereunder, reasonable rates of fare for the service furnished shall be established and charged under such regulations as the Secretary of War, the Secretary of the Navy, or the Chairman of the Maritime Commission shall prescribe; the receipts from such fares, and the proceeds from the leasing or chartering of any equipment as provided in the foregoing paragraph, shall be accounted for in accordance with such accounting procedure as the Secretary of War, the Secretary of the Navy, or the Chairman of the Maritime Commission, respectively, may prescribe, and shall be deposited in the Treasury of the United States to the credit of Miscellaneous Receipts, except that in the case of the Maritime Commission such receipts and proceeds shall be deposited in its construction fund in accord with the Merchant Marine Act of 1936, as amended, and other applicable provisions of law: Provided, That appropriations for the Military Establishment and the Maritime Commission may be used to carry into effect the provisions of this Act.

3. The facilities and service authorized hereunder shall be utilized only for the transportation of personnel heretofore enumerated and for the purpose heretofore stated, under such rules and regulations as may be prescribed by authority of the Secretary of War, the Secretary of the Navy, or the Chairman of the Maritime Commission: Provided, however, That where the equipment and facilities herein provided for are pooled under lease or charter agreements, the reciprocal use of Government-owned and private-owned equipment shall be deemed to be within the intent of this paragraph.

4. The authority herein granted the Secretary of War, the Secretary of the Navy, and the Chairman of the Maritime Commission shall be exercised in each case only after a determination by the Office of Defense Transportation that existing private and other facilities are not and cannot be rendered adequate by other means, and that its exercise will result in the most efficient method of supplying transportation to the personnel concerned and a utilization of transportation facilities consistent with the plans, policies, and programs of the Office of Defense Transportation.

5. Nothing in this Act shall be construed to modify or limit in any manner the authority vested in the Chairman of the War Production Board by any Executive order or Act of Congress. All vessels purchased, leased, or chartered under this Act shall be procured by or through the War Shipping Administration to the full extent of the authority and jurisdiction of the War Shipping Administration.

Sec. 2. It shall be the duty of the Secretary of War, the Secretary of the Navy, and the Chairman of the Maritime Commission, respectively, to file with the Congress, within sixty days after the end of the fiscal year, a summarized report of the exercise of the authority herein granted, which report shall include (1) location, nature, and size of the plant for which transportation facilities were provided; (2) type, amount, and original cost of equipment furnished; (3) outline of lease or charter for rented or reciprocally used equipment with total costs for period of use or operation; and (4) citation of authority of the Office of Defense Transportation under which exercised.

Approved, December 1, 1942.
To permit the United States to be made a party defendant in certain cases.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That section 1 of the Act entitled “An Act to permit the United States to be made a party defendant in certain cases”, approved March 4, 1931, as amended (46 Stat. 1528, U. S. C., title 28, sec. 901), be, and the same is hereby, amended to read as follows:

“SECTION 1. Upon the conditions herein prescribed for the protection of the United States, the consent of the United States is given to be named a party in any suit which is now pending or which may hereafter be brought in any United States district court, including those for the districts of Alaska, Hawaii, and Puerto Rico, and the District Court of the United States for the District of Columbia, and in any State court having jurisdiction of the subject matter, to quiet title to or for the foreclosure of a mortgage or other lien upon real estate or personal property, for the purpose of securing an adjudication touching any mortgage or other lien the United States may have or claim on the premises or personal property involved.”

Sec. 2. Section 4 of the Act entitled “An Act to permit the United States to be made a party defendant in certain cases”, approved March 4, 1931, as amended (46 Stat. 1529, U. S. C., title 28, sec. 904), is amended to read as follows:

“Sec. 4. Except as herein otherwise provided, a judicial sale made in pursuance of a judgment in such a suit shall have the same effect respecting the discharge of the property from liens and encumbrances held by the United States as may be provided with respect to such matters by the law of the State, Territory, or District in which the land or personal property is situated: Provided, That a sale to satisfy a lien inferior to one of the United States, shall be made subject to and without disturbing the lien of the United States, unless the United States, by its attorneys, consents that the property may be sold free of its mortgage or lien and the proceeds divided as the parties may be entitled: And provided further, That where a sale of real estate is made to satisfy a lien prior to that of the United States, the United States shall have one year from the date of sale within which to redeem. In any case where the debt owing the United States is due, the United States may ask, by way of affirmative relief, for the foreclosure of its own lien or mortgage and in any case where property is sold to satisfy a first mortgage or first lien held by the United States, the United States may bid at the sale such sum not exceeding the amount of its claim with expenses of sale, as may be directed by the chief of the department, bureau, or other agency of the Government which has charge of the administration of the laws in respect of which the claim of the United States arises.”

Sec. 3. Section 2 of the Act entitled “An Act to permit the United States to be made a party defendant in certain cases”, approved March 4, 1931, as amended (46 Stat. 1528, U. S. C., title 28, sec. 902), is hereby amended to read as follows:

“Sec. 2. Service upon the United States shall be made by serving the process of the court with a copy of the bill of complaint upon the United States attorney for the district or division in which the suit has been or may be brought, or upon an assistant United States attorney or a clerical employee designated by the United States attorney in writing filed with the clerk of the court in which suit is brought, and by sending copies of the process and bill, by regis-
tiered mail, to the Attorney General of the United States at Wash-
ington, District of Columbia. The complaint shall set forth with
particularity the nature of the interest or lien of the United States
on such property. The United States shall have sixty days after
service as above provided, or such further time as the court may allow,
within which to appear and answer, plead, or demur."

Approved, December 2, 1942.

[CHAPTER 657]

AN ACT

To authorize the Secretary of War to transfer certain land to the Territory of
Hawaii.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the Secretary
of War is hereby authorized and directed to transfer to the Territory
of Hawaii all right, title, and interest of the United States in certain
land in Makua Valley, District of Waianae, Island of Oahu, Territory
of Hawaii, designated as parcel numbered 1 of the Makua Military
Reservation on the map thereof dated March 1933, on file in the
office of the Quartermaster General, and described as follows:

Beginning at the southeast corner of this tract of land at concrete
monument numbered 1, the true azimuth and distance from said
point of beginning to United States Coast and Geodetic Survey Tri-
angulation Station "LOLO", being three hundred and thirty-five
degrees twenty-six minutes seven seconds, six thousand five hundred
nineteen and eighty-two one-hundredths feet, and running by azi-
muths measured clockwise from true south:

1. Eighty-four degrees four minutes thirty-five seconds, six hun-
dred and ten feet, to concrete monument numbered 2;
2. One hundred and forty-four degrees fifty-nine minutes no
seconds, four hundred and sixty and ten one-hundredths feet, to
concrete monument numbered 3;
3. Two hundred and sixty-nine degrees two minutes thirty seconds,
eight hundred and thirty-two and eighty-five one-hundredths feet, to
concrete monument numbered 4;
4. Three hundred and fifty-three degrees twenty-three minutes no
seconds, three hundred and thirty feet, to the point of beginning;

Containing an area of five and ninety-five one-hundredths acres.

Provided, That the Secretary of War is authorized to make such
deviations in the description of the land involved as may be necessary
to carry out the purpose and intent of this Act: And provided fur-
ther, that the War Department reserves the right to remove such
material as is needed from the howitzer emplacements, if such removal
has not been accomplished prior to the effective date of this Act.

Approved, December 2, 1942.

[CHAPTER 658]

AN ACT

To provide for granting to the State of New Mexico the right, title, and interest
of the United States in and to certain lands in New Mexico.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the Commissi-
oner of Work Projects is authorized and directed to grant to the
State of New Mexico all the right, title, and interest of the United
States in and to certain lands in the State of New Mexico, located in
sections 28 and 29, township 16 south, range 11 west, New Mexico
principal meridian, upon which a dam and reservoir have been constructed in Bear Canyon, on the Mimbres River, in Grant County, New Mexico, which right, title, and interest were acquired by the United States pursuant to a judgment rendered on April 22, 1942, by the District Court of the United States for the District of New Mexico in an action brought by the United States against J. S. Mitchell, also known as Jake S. Mitchell and J. A. Mitchell, and others, Numbered 203 Civil.

Approved, December 2, 1942.

[CHAPTER 659] AN ACT

To amend the Act of October 9, 1940, entitled "An Act to restrict or regulate the delivery of checks drawn against funds of the United States, or any agency or instrumentality thereof, to addresses outside the United States, its Territories, and possessions, and for other purposes".

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That section 1 of the Act of October 9, 1940 (54 Stat. 1086; U. S. C, title 31, sec. 123), is hereby amended by substituting for the period at the end thereof a colon and adding the following: "Provided, That any check drawn against funds of the United States for benefits under the laws administered by the Veterans' Administration, for delivery in the United States, its Territories, or possessions, to a guardian, curator, conservator, or other person legally vested with the care of any person in a foreign country, shall be deemed to be drawn for delivery in such foreign country and subject to the provisions of this Act, and the Secretary of the Treasury shall be furnished necessary notification by the Administrator of Veterans' Affairs as to each such check: Provided further, That the Administrator of Veterans' Affairs is authorized to except from the provisions of the foregoing proviso any check wherein the application of this amendment would result in reduction, discontinuance, or denial of benefits which otherwise might be used for the care of a dependent of such person."

Approved, December 2, 1942.

[CHAPTER 668] AN ACT

To provide benefits for the injury, disability, death, or enemy detention of employees of contractors with the United States, and for other purposes.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled,

TITLE I—COMPENSATION FOR INJURY, DEATH, OR DETENTION OF EMPLOYEES OF CONTRACTORS WITH THE UNITED STATES AND CERTAIN OTHER PERSONS OR REIMBURSEMENT THEREFOR

INJURY OR DEATH

Sec. 101. (a) In case of injury or death resulting from injury—
(1) to any person employed by a contractor with the United States, if such person is an employee specified in the Act of August 16, 1941 (Public Law Numbered 208, Seventy-seventh Congress), as amended, and no compensation is payable with respect to such injury or death under such Act; or
(2) to any person engaged by the United States under a contract for his personal services outside the United States or in Hawaii, Alaska, Puerto Rico, or the Virgin Islands; or
(3) to any person employed as a civilian employee of a post exchange or ship-service store outside the United States or in Hawaii, Alaska, Puerto Rico, or the Virgin Islands; and such injury proximately results from a war-risk hazard, whether or not such person then actually was engaged in the course of his employment, the provisions of the Act entitled "An Act to provide compensation for employees of the United States suffering injuries while in the performance of their duties, and for other purposes", approved September 7, 1916 (5 U. S. C., ch. 15), as amended, and as modified by this Act, shall apply with respect thereto in the same manner and to the same extent as if the person so employed were a civilian employee of the United States and were injured while in the performance of his duty, and any compensation found to be due shall be paid from the compensation fund established pursuant to section 35 of said Act of September 7, 1916, as amended. This subsection shall not be construed to include any person who would otherwise come within the purview of such Act of September 7, 1916, as amended.

DETENTION

(b) (1) Any person specified in subsection (a) who—

(A) is found to be missing from his place of employment, whether or not such person then actually was engaged in the course of his employment, under circumstances supporting an inference that his absence is due to the belligerent action of an enemy, or

(B) is known to have been taken by an enemy as a prisoner, hostage, or otherwise, or

(C) is not returned to his home or to the place where he was employed by reason of the failure of the United States or its contractor to furnish transportation,

until such time as he is returned to his home, to the place of his employment, or is able to be returned to the jurisdiction of the United States, shall, under such regulations as the Commission may prescribe, be regarded solely for the purposes of this subsection as totally disabled, and the same benefits as are provided for such disability under this title shall be credited to his account and be payable to him for the period of such absence or until his death is in fact established or can be legally presumed to have occurred: Provided, That if such person has dependents residing in the United States or its Territories or possessions (including the United States Naval Operating Base, Guantanamo Bay, Cuba, the Canal Zone, and the Philippine Islands), the Commission during the period of such absence may disburse a part of such compensation, accruing for such total disability, to such dependents, which shall be equal to the monthly benefits otherwise payable for death under this title, and the balance of such compensation for total disability shall accrue and be payable to such person upon his return from such absence. Any payment made pursuant to this subsection shall not in any case be included in computing the maximum aggregate or total compensation payable for disability or death, as provided in section 102 (a): Provided further, That no such payment to such person or his dependent, on account of such absence, shall be made during any period such person or dependent, respectively, has received, or may be entitled to receive, any other payment from the United States, either directly or indirectly, because of such absence, unless such person or dependent refunds or renounces such other benefit or payment for the period claimed. Benefits found to be due under this subsection shall be paid from the compensation fund established pursuant to section 35 of such Act.
of September 7, 1916, as amended: Provided, That the determination of dependents, dependency, and amounts of payments to dependents shall be made in the manner specified in such Act: Provided further, That claim for such detention benefits shall be filed in accordance with and subject to the limitation provisions of such Act, as modified by section 106 (c) of this Act: And provided further, That except in cases of fraud or willful misrepresentation, the Commission may waive recovery of money erroneously paid under this subdivision whenever it finds that such recovery would be impracticable or would cause hardship to the beneficiary affected.

(2) Upon application by such person, or someone on his behalf, the Commission may, under such regulations as it may prescribe, furnish transportation or the cost thereof (including reimbursement) to any such person from the point where his release from custody by the enemy is effected, to his home, the place of his employment, or other place within the jurisdiction of the United States; but no transportation, or the cost thereof, shall be furnished under this paragraph where such person is furnished such transportation, or the cost thereof, under any agreement with his employer or under any other provision of law.

(3) In the case of death of any such person, if his death occurred away from his home, the body of such person shall, in the discretion of the Commission, and if so desired by his next of kin, near relative, or legal representative, be embalmed and transported in a hermetically sealed casket or other appropriate container to the home of such person or to such other place as may be designated by such next of kin, near relative, or legal representative. No expense shall be incurred under this paragraph by the Commission in any case where death takes place after repatriation, unless such death proximately results from a war-risk hazard.

(4) Such benefits for detention, transportation expenses of repatriated persons, and expenses of embalming, providing sealed or other appropriate container, and transportation of the body, and attendants (if required), as approved by the Commission, shall be paid out of the compensation fund established under section 35 of such Act of September 7, 1916, as amended.

LIMITATION OF BENEFITS TO DEPENDENTS IN FOREIGN COUNTRIES

(c) Compensation for permanent total or permanent partial disability or for death payable under this section to persons who are not citizens of the United States and who are not residents of the United States or Canada, shall be in the same amount as provided for residents; except that dependents in any foreign country shall be limited to surviving wife or husband and child or children, or if there be no surviving wife or husband or child or children, to surviving father or mother whom such person has supported, either wholly or in part, for the period of one year immediately prior to the date of the injury; and except that the Commission, at its option, may commute all future installments of compensation to be paid to such persons by paying to them one-half of the commuted amount of such future installments of compensation as determined by the Commission.

EXCLUSION

(d) The provisions of this section shall not apply in the case of any person (1) whose residence is at or in the vicinity of the place of his employment, and (2) who is not living there solely by virtue of the exigencies of his employment, unless his injury or death resulting from injury occurs or his detention begins while in the course of his employment.
LONGSHOREMEN'S AND HARBOR WORKERS' COMPENSATION ACT

SEC. 102. (a) In the administration of the provisions of such Act of September 7, 1916, as amended, with respect to cases coming within the purview of section 101 of this title, the scale of compensation benefits and the provisions for determining the amount of compensation and the payment thereof as provided in sections 8 and 9 of the Longshoremen's and Harbor Workers' Compensation Act, approved March 4, 1927 (44 Stat. 1424), as amended, so far as the provisions of said sections can be applied under the terms and conditions set forth therein, shall be payable in lieu of the benefits, except medical benefits, provided under such Act of September 7, 1916, as amended: Provided, That the total compensation payable under this title for injury or death shall in no event exceed the sum of $7,500, exclusive of medical costs and funeral and burial expenses.

(b) For the purpose of computing compensation with respect to cases coming within the purview of section 101 of this title, the provisions of sections 6 and 10 of such Longshoremen's and Harbor Workers' Compensation Act, as amended, shall be applicable: Provided, That the minimum limit on weekly compensation for disability, established by section 6 (b), and the minimum limit on the average weekly wages on which death benefits are to be computed, established by section 9 (e) of such Longshoremen's and Harbor Workers' Compensation Act, as amended, shall not apply in computing compensation under this title.

DEFINITION

SEC. 103. As used in this title, the term "contractor with the United States" includes any subcontractor or subordinate subcontractor with respect to the contract of such contractor.

REIMBURSEMENT

SEC. 104. (a) Where any employer or his insurance carrier or compensation fund pays or is required to pay benefits—

(1) to any person or fund on account of injury or death of any person coming within the purview of this title or the Act of August 16, 1941 (Public Law Numbered 208, Seventy-seventh Congress), as amended, if such injury or death arose from a war-risk hazard, which are payable under any workmen's compensation law of the United States or of any State, Territory, or possession of the United States, or other jurisdiction; or

(2) to any person by reason of any agreement outstanding on the date of enactment of this Act made in accordance with a contract between the United States and any contractor therewith to pay benefits with respect to the death of any employee of such contractor occurring under circumstances not entitling such person to benefits under any workmen's compensation law of the United States or to pay benefits with respect to the failure of the United States or its contractor to furnish transportation upon the completion of the employment of any employee of such contractor to his home or to the place where he was employed; or

(3) to any person by reason of an agreement approved or authorized by the United States under which a contractor with the United States has agreed to pay workmen's compensation benefits or benefits in the nature of workmen's compensation benefits to an injured employee or his dependents on account of detention by the enemy or on account of injury or death arising from a war-risk hazard;

such employer, carrier, or fund shall be entitled to be reimbursed for all benefits so paid or payable, including funeral and burial expenses,
Filing of claims.

Direct payment in lieu of reimbursement.

Use of private or Government facilities for treatment or care.

Exception.

Restriction if receiving other benefits.

Lien and right of recovery.

Credits.

Nationals of foreign governments.

Persons receiving benefits for prior accident or disease.

medical, hospital, or other similar costs for treatment and care; and reasonable and necessary claims expense in connection therewith. Claim for such reimbursement shall be filed with the Commission under regulations promulgated by it, and such claims, or such part thereof as may be allowed by the Commission, shall be paid from the compensation fund established under section 35 of such Act of September 7, 1916, as amended. The Commission may, under such regulations as it shall prescribe, pay such benefits, as they accrue and in lieu of reimbursement, directly to any person entitled thereto, and the insolvency of such employer, insurance carrier, or compensation fund shall not affect the right of the beneficiaries of such benefits to receive the compensation directly from the said compensation fund established under section 35 of such Act of September 7, 1916, as amended. The Commission may also, under such regulations as it shall prescribe, use any private facilities, or such Government facilities as may be available, for the treatment or care of any person entitled thereto.

(b) No reimbursement shall be made under this title in any case in which the Commission finds that the benefits paid or payable were on account of injury, detention, or death which arose from a war-risk hazard for which a premium (which included an additional charge or loading for such hazard) was charged.

RECEIPT OF WORKMEN'S COMPENSATION BENEFITS

SEC. 105. (a) No benefits shall be paid or furnished under the provisions of this title for injury or death to any person who recovers or receives workmen's compensation benefits for the same injury or death under any other law of the United States, or under the law of any State, Territory, possession, foreign country, or other jurisdiction, or benefits in the nature of workmen's compensation benefits payable under an agreement approved or authorized by the United States pursuant to which a contractor with the United States has undertaken to provide such benefits.

(b) The Commission shall have a lien and a right of recovery, to the extent of any payments made under this title on account of injury or death, against any compensation payable under any other workmen's compensation law on account of the same injury or death; and any amounts recovered under this subsection shall be covered into the fund established under section 35 of such Act of September 7, 1916, as amended.

(c) Where any person specified in section 101 (a), or the dependent, beneficiary, or allottee of such person, receives or claims wages, payments in lieu of wages, insurance benefits for disability or loss of life (other than workmen's compensation benefits), and the cost of such wages, payments, or benefits is provided in whole or in part by the United States, the amount of such wages, payments, or benefits shall be credited, in such manner as the Commission shall determine, against any payments to which any such person is entitled under this title.

(d) Where a national of a foreign government is entitled to benefits on account of injury or death resulting from a war-risk hazard, under the laws of his native country or any other foreign country, the benefits of this title shall not apply.

(e) If at the time a person sustains an injury coming within the purview of this title said person is receiving workmen's compensation benefits on account of a prior accident or disease, said person shall not be entitled to any benefits under this title during the period covered by such workmen's compensation benefits unless the injury from a
war-risk hazard increases his disability, and then only to the extent such disability has been so increased.

**ADMINISTRATION**

SEC. 106. (a) The provisions of this title shall be administered by the United States Employees' Compensation Commission, and the Commission is authorized to make rules and regulations for the administration thereof and to contract with insurance carriers for the use of the service facilities of such carriers for the purpose of facilitating administration.

(b) In administering the provisions of this title the Commission may enter into agreements or cooperative working arrangements with other agencies of the United States or of any State (including the District of Columbia, Hawaii, Alaska, Puerto Rico, and the Virgin Islands) or political subdivision thereof, and with other public agencies and private persons, agencies, or institutions, within and outside the United States, to utilize their services and facilities and to compensate them for such use. The Commission may delegate to any officer or employee, or to any agency, of the United States or of any State, or of any political subdivision thereof, or Territory or possession of the United States, such of its powers and duties as it finds necessary for carrying out the purposes of this title.

(c) The Commission, in its discretion, may waive the limitation provisions of such Act of September 7, 1916, as amended, with respect to notice of injury and filing of claims under this title, whenever the Commission shall find that, because of circumstances beyond the control of an injured person or his beneficiary, compliance with such provisions could not have been accomplished within the time therein specified.

**EFFECTIVE DATE**

SEC. 107. This title shall take effect as of December 7, 1941.

**TITLE II—MISCELLANEOUS PROVISIONS**

**DEFINITIONS**

SEC. 201. When used in this Act (except when used in title III)—

(a) The term “Commission” means the United States Employees’ Compensation Commission.

(b) The term “war-risk hazard” means any hazard arising after December 6, 1941, and prior to the end of the present war, from—

1. the discharge of any missile (including liquids and gas) or the use of any weapon, explosive, or other noxious thing by an enemy or in combating an attack or an imagined attack by an enemy; or

2. action of the enemy, including rebellion or insurrection against the United States or any of its Allies; or

3. the discharge or explosion of munitions intended for use in connection with the national war effort (except with respect to any employee of a manufacturer or processor of munitions during the manufacture, or processing thereof, or while stored on the premises of the manufacturer or processor); or

4. the collision of vessels in convoy or the operation of vessels or aircraft without running lights or without other customary peacetime aids to navigation; or

5. the operation of vessels or aircraft in a zone of hostilities or engaged in war activities.
Sec. 202. No person convicted in a court of competent jurisdiction of any subversive act against the United States or any of its Allies, committed after the declaration by the President on May 27, 1941, of the national emergency, shall be entitled to compensation or other benefits under title I, nor shall any compensation be payable with respect to his death or detention under such title, and upon indictment or the filing of an information charging the commission of any such subversive act, all such compensation or other benefits shall be suspended and remain suspended until acquittal or withdrawal of such charge, but upon conviction thereof or upon death occurring prior to a final disposition thereof, all such payments and all benefits under such title shall be forfeited and terminated. If the charge is withdrawn, or there is an acquittal, all such compensation withheld shall be paid to the person or persons entitled thereto.

Sec. 203. Whoever, for the purpose of causing an increase in any payment authorized to be made under this Act, or for the purpose of causing any payment to be made where no payment is authorized hereunder, shall knowingly make or cause to be made, or aid or abet in the making of any false statement or representation of a material fact in any application for any payment under title I, or knowingly make or cause to be made, or aid or abet in the making of any false statement, representation, affidavit, or document in connection with such an application, or claim, shall be guilty of a misdemeanor and upon conviction thereof shall be fined not more than $1,000 or imprisoned for not more than one year, or both.

Sec. 204. No claim for legal services or for any other services rendered in respect of a claim or award for compensation under title I to or on account of any person shall be valid unless approved by the Commission; and any claim so approved shall, in the manner and to the extent fixed by the said Commission, be paid out of the compensation payable to the claimant; and any person who receives any fee, other consideration, or any gratuity on account of services so rendered, unless such consideration or gratuity is so approved, or who solicits employment for another person or for himself in respect of any claim or award for compensation under title I shall be guilty of a misdemeanor and upon conviction thereof shall, for each offense, be fined not more than $1,000 or imprisoned not more than one year, or both.

Sec. 205. The action of the Commission in allowing or denying any payment under title I shall be final and conclusive on all questions of law and fact and not subject to review by any other official of the United States or by any court by mandamus or otherwise, and the Comptroller General is authorized and directed to allow credit in the accounts of any certifying or disbursing officer for payments in accordance with such action.

Sec. 206. A determination that an individual is dead or a determination that he has been detained by the enemy may be made on
the basis of evidence that he has disappeared under circumstances such as to make such death or detention appear probable.

ASSIGNMENTS, AND SO FORTH

Sec. 207. The right of any person to any benefit under title I shall not be transferable or assignable at law or in equity except to the United States, and none of the moneys paid or payable (except money paid hereunder as reimbursement for funeral expenses or as reimbursement with respect to payments of workmen's compensation or in the nature of workmen's compensation benefits), or rights existing under such title, shall be subject to execution, levy, attachment, garnishment, or other legal process or to the operation of any bankruptcy or insolvency law.

TITLE III

AMENDMENT TO DEFENSE BASE ACT

Sec. 301. Section 1 of the Act entitled "An Act to provide compensation for disability or death resulting from injury to persons employed at military, air, and naval bases acquired by the United States from foreign countries, and on lands occupied or used by the United States for military or naval purposes outside the continental limits of the United States, including Alaska, Guantanamo, and the Philippine Islands, but excluding the Canal Zone, and for other purposes", approved August 16, 1941 (Public Law Numbered 208, Seventy-seventh Congress), is hereby amended to read as follows:

"That (a) except as herein modified, the provisions of the Longshoremen's and Harbor Workers' Compensation Act, approved March 4, 1927 (44 Stat. 1424), as amended, shall apply in respect to the injury or death of any employee engaged in any employment—

"(1) at any military, air, or naval base acquired after January 1, 1940, by the United States from any foreign government; or

"(2) upon any lands occupied or used by the United States for military or naval purposes in any Territory or possession outside the continental United States (including Alaska; the Philippine Islands; the United States Naval Operating Base, Guantanamo Bay, Cuba; and the Canal Zone); or

"(3) upon any public work in any Territory or possession outside the continental United States (including Alaska; the Philippine Islands; the United States Naval Operating Base, Guantanamo Bay, Cuba; and the Canal Zone), if such employee is engaged in employment at such place under the contract of a contractor (or any subcontractor or subordinate subcontractor with respect to the contract of such contractor) with the United States; but nothing in this paragraph shall be construed to apply to any employee of such a contractor or subcontractor who is engaged exclusively in furnishing materials or supplies under his contract;

"(4) under a contract entered into with the United States or any executive department, independent establishment, or agency thereof (including any corporate instrumentality of the United States), or any subcontract, or subordinate contract with respect to such contract, where such contract is to be performed outside the continental United States and at places not within the areas described in subparagraphs (1), (2), and (3) of this subdivision, for the purpose of engaging in public work, and every such contract shall contain provisions requiring that the contractor (and
subcontractor or subordinate contractor with respect to such contract) (1) shall, before commencing performance of such contract, provide for securing to or on behalf of employees engaged in such public work under such contract the payment of compensation and other benefits under the provisions of this Act, and (2) shall maintain in full force and effect during the term of such contract, subcontract, or subordinate contract, or while employees are engaged in work performed thereunder, the said security for the payment of such compensation and benefits, but nothing in this paragraph shall be construed to apply to any employee of such contractor or subcontractor who is engaged exclusively in furnishing materials or supplies under his contract; irrespective of the place where the injury or death occurs, and shall include any injury or death occurring to any such employee during transportation to or from his place of employment, where the employer or the United States provides the transportation or the cost thereof.

“(b) As used in this section, the term ‘public work’ means any fixed improvement or any project involving construction, alteration, removal, or repair for public use of the United States or its Allies, including but not limited to projects in connection with the war effort, dredging, harbor improvements, dams, roadways, and housing, as well as preparatory and ancillary work in connection therewith at the site or on the project.

“(c) The liability of an employer, contractor (or any subcontractor or subordinate subcontractor with respect to the contract of such contractor) under this Act shall be exclusive and in place of all other liability of such employer, contractor, subcontractor, or subordinate contractor to his employees (and their dependents) coming within the purview of this Act, under the workmen’s compensation law of any State, Territory, or other jurisdiction, irrespective of the place where the contract of hire of any such employee may have been made or entered into.

“(d) As used in this section, the term ‘contractor’ means any individual, partnership, corporation, or association, and includes any trustee, receiver, assignee, successor, or personal representative thereof, and the rights, obligations, liability, and duties of the employer under such Longshoremen’s and Harbor Workers’ Compensation Act shall be applicable to such contractor.

“(e) The liability under this Act of a contractor, subcontractor, or subordinate contractor engaged in public work under subparagraphs (3) and (4), subdivision (a) of this section, and the conditions set forth therein, shall become applicable to contracts and subcontracts heretofore entered into but not completed at the time of the approval of this Act, and contracting officers of the United States are authorized to make such modifications and amendments of existing contracts as may be necessary to bring such contracts into conformity with the provisions of this Act. No right shall arise in any employee or his dependent under subparagraphs (3) and (4), subdivision (a) of this section, prior to two months after the approval of this Act. Upon the recommendation of the head of any department, or other agency of the United States, the United States Employees’ Compensation Commission, in the exercise of its discretion, may waive the application of the provisions of subparagraphs (3) or (4), subdivision (a) of this section, with respect to any contract, subcontract, or subordinate contract, work location under such contracts, or classification of employees.”

Approved, December 2, 1942.
AN ACT

To amend the Pay Readjustment Act of 1942.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the eleventh paragraph of section 1 of the Pay Readjustment Act of 1942 (Public Law 607), approved June 16, 1942, is amended to read as follows:

"In computing the service for all pay purposes of officers paid under the provisions of this section, such officers shall be credited with full time for all periods during which they have held commissions as officers of any of the services mentioned in the title of this Act, or in the Organized Militia prior to July 1, 1916, or in the National Guard, or in the National Guard Reserve, or in the National Guard of the United States, or in the Officers' Reserve Corps, or in the Naval Militia, or in the National Naval Volunteers, or in the Naval Reserve force, Naval Reserve, Marine Corps Reserve force, Marine Corps Reserve, Coast Guard Reserve, and the Reserve Corps of the Public Health Service, or in the Philippine Scouts, or in the Philippine Constabulary, and service of Coast and Geodetic Survey officers authorized in section 2 (b) of the Act of January 19, 1942 (Public Law 402, Seventy-seventh Congress): Provided, That for officers in service on June 30, 1922, there shall be included in the computation, in addition to the service set forth above, all service which was then counted in computing longevity pay, and service as a contract surgeon serving full time. Longevity pay for officers in any of the services mentioned in the title of this Act shall be based on the total of all service in any or all of said services which is authorized to be counted for longevity pay purposes under the provisions of this Act or as may otherwise be provided by law."

SEC. 2. The first paragraph of section 3 of the Pay Readjustment Act of 1942 (Public Law 607), approved June 16, 1942, is amended to read as follows:

"SEC. 3. When officers of the National Guard or of the Reserve forces of any of the services mentioned in the title of this Act, including Reserve officers, are authorized by law to receive Federal pay, except armory drill and administrative function pay, they shall receive pay as provided in section 1 of this Act, and in computing their service for pay they shall be credited with full time for all periods during which they have held commissions as officers of any of the services mentioned in the title of this Act, or in the Organized Militia prior to July 1, 1916, or in the National Guard, or in the National Guard Reserve, or in the National Guard of the United States, or in the Officers Reserve Corps, or in the Naval Militia, or in the National Naval Volunteers, or in the Naval Reserve Force, Naval Reserve, Marine Corps Reserve Force, Marine Corps Reserve, Coast Guard Reserve, and the Reserve Corps of the Public Health Service, or in the Philippine Scouts, or in the Philippine Constabulary, and service authorized in section 2 (b) of the Act of January 19, 1942 (Public Law 402, Seventy-seventh Congress)."

SEC. 3. The Pay Readjustment Act of 1942 (Public Law 607), approved June 16, 1942, is amended by inserting after section 3 thereof the following new section:

"SEC. 3A. During the existence of any war declared by Congress and for six months immediately following the termination of such war, in computing the service for all pay purposes of officers paid under the provisions of section 1 or 3 of this Act, such officers, in addition to the time required to be credited by such sections, shall be credited with full time for all periods during which they were
Limitation on total pay and allowances.

Effective date.

[CHAPTER 669, 670—DECEMBER 2, 3, 1942]

[56 Stat. 638]

enlisted or held appointments as warrant officers or Army field clerks
or as commissioned warrant officers in any of the services mentioned
in the title of this Act, or in the Regular Army Reserve, or in the
organized Militia prior to July 1, 1916, or in the National Guard, or
in the National Guard Reserve, or in the National Guard of the
United States, or in the enlisted Reserve Corps, or in the Naval
Militia, or in the National Naval Volunteers, or in the Naval Reserve
Force, Naval Reserve, Marine Corps Reserve force, Marine Corps
Reserve, Coast Guard Reserve, and the Reserve Corps of the Public
Health Service, or in the Philippine Scouts, or in the Philippine
Constabulary. The provisions of this section shall not be construed
to permit any commissioned officer to receive pay and allowances in
excess of the maximum limitations imposed upon the total pay and
allowances of any rank or grade by any of the provisions of this Act.”

Sec. 4. This Act shall become effective as of June 1, 1942, but no
back pay or allowances for any period prior to such date shall accrue
reason of the enactment of this Act.

Approved, December 2, 1942.

PUBLIC LAWS—CHS. 669, 670—DECEMBER 2, 3, 1942

[56 Stat. 638]

Authorizing the temporary appointment or advancement of commissioned officers
of the Coast and Geodetic Survey in time of war or national emergency, and
for other purposes.

Be it enacted by the Senate and House of Representatives of the
United States of America in Congress assembled, That personnel
of the Coast and Geodetic Survey shall be subject in like manner
and to the same extent and with the same relative conditions as
are provided for personnel of the Navy to the Act entitled “An Act
authorizing the temporary appointment or advancement of certain
personnel of the Navy and Marine Corps, and for other purposes”,
approved July 24, 1941 (Public, Numbered 188, Seventy-seventh
Congress), except that temporary appointments and promotions shall
be limited as follows:

(1) Commissioned officers in the service of the War Department
or of the Navy Department, under the provisions of section 16 of
the Act of May 22, 1917 (40 Stat. 87), may, upon recommendation,
respectively, of the Secretary of War or the Secretary of the Navy,
be temporarily promoted to higher ranks or grades.

(2) Commissioned officers in the service of the Coast and Geodetic
Survey may be temporarily promoted to fill vacancies in ranks and
grades caused by the transfer of commissioned officers to the service
and jurisdiction of the War or Navy Departments under the pro-
visions of section 16 of the Act of May 22, 1917 (40 Stat. 87).

(3) Regularly appointed deck officers and junior engineers may
be temporarily appointed to the rank and grade of ensign: Provided,
That the number of deck officers and junior engineers holding such
temporary appointments shall not exceed the number of officers trans-
ferred to the War and Navy Departments under provisions of section
16 of the Act of May 22, 1917 (40 Stat. 87).

Sec. 2. Commissioned officers of the Coast and Geodetic Survey
who are assigned, during the period of the present war, to duty on
projects for the War Department or the Navy Department in areas
outside the continental United States or in Alaska, or in coastal
areas of the United States, determined by the War or Navy Depart-
ment to be of immediate military hazard, shall, while on such duty,
be entitled to the rights and benefits provided by law for officers of
the Coast and Geodetic Survey who are actually transferred to the
service of the War Department or the Navy Department: Provided, That the benefits of this section shall be applicable also to commissioned officers of the Coast and Geodetic Survey serving in the Philippine Islands on December 7, 1941.

Sec. 3. Any commissioned officer of the Coast and Geodetic Survey promoted to a higher grade at any time after December 7, 1941, shall be deemed for all purposes to have accepted his promotion to higher grade upon the date such promotion is made by the President unless he shall expressly decline such promotion, and shall receive the pay and allowances of the higher grade from such date unless he is entitled under some other provision of law to receive the pay and allowances of the higher grade from an earlier date. No such officer who shall have subscribed to the oath of office required by section 1757, Revised Statutes, shall be required to renew such oath or to take a new oath upon his promotion to a higher grade, if his service after the taking of such an oath shall have been continuous.

Approved, December 3, 1942.

[CHAPTER 673]

AN ACT
For the benefit of the Chippewa Indians of Minnesota.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That, subject to the execution of proper relinquishments by the duly authorized tribal officials of the Red Lake Band and the Minnesota Chippewa Tribe, all right, title, and interest of the Minnesota Chippewa Tribe in and to the so-called Red Lake Indian ceded lands, including any administrative reserves, is hereby declared extinguished and title thereto vested in the Red Lake Band of Chippewa Indians; and all right, title, and interest of the Red Lake Band of Chippewa Indians in and to the ceded lands restored to the Chippewa Indians of Minnesota, including any administrative reserves, is hereby declared extinguished and title thereto vested in the Minnesota Chippewa Tribe. The lands involved shall continue to be held in trust by the United States, and any funds hereafter derived from said lands shall be the property of the respective band or tribe of Chippewa Indians vested with title to the lands.

Approved, December 4, 1942.

[CHAPTER 674]

AN ACT
To provide a uniform allowance for officers and warrant officers commissioned or appointed in the Army of the United States or any component thereof.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the Act of May 14, 1940 (54 Stat. 212), the Act of March 9, 1942 (Public Law 492, Seventy-seventh Congress), and any provision of any other law authorizing the payment of a uniform allowance to any person upon being appointed a commissioned or warrant officer in any component of the Army of the United States, are hereby repealed, but any payments heretofore made pursuant thereto, if otherwise correct, are hereby validated.

Sec. 2. Except as otherwise provided in this Act, an allowance of $250 for uniforms and equipment is hereby authorized to be paid to the following personnel of the Army of the United States or any component thereof:

December 4, 1942
[H. R. 4321]
[Public Law 787]

December 4, 1942
[H. R. 7768]
[Public Law 788]
(a) Any person on active duty on April 3, 1939, or thereafter accepted for active duty, in the grade of second lieutenant, first lieutenant, or captain, and entitled to the pay of the first, second, or third pay periods on April 3, 1939, or at the time of such acceptance for active duty; and

(b) Any person on active duty on April 3, 1939, or thereafter accepted for active duty, in any temporary or permanent grade of warrant officer (including any person appointed flight officer), except that of a chief warrant officer entitled to receive the base pay and allowances provided for officers of the fourth pay period.

Sec. 3. (a) The uniform allowance authorized in section 2 hereof shall not be paid more than once to any person without regard to appointment in or promotion to a grade for which the allowance is authorized.

(b) Any uniform allowance heretofore paid under the provisions of the Act of May 14, 1940 (54 Stat. 212), the Act of March 9, 1942 (Public Law 492, Seventy-seventh Congress), section 4 of the Act of June 3, 1941 (Public Law 97, Seventy-seventh Congress), or section 6 of the Act of July 8, 1942 (Public Law 658, Seventy-seventh Congress), to any person entitled to a uniform allowance under this Act, shall be deducted from the allowance payable under section 2 hereof and only the difference paid to the person entitled thereto. The certificates of officers or warrant officers, including flight officers, of the Army of the United States relating to facts regarding payments received under the Acts herein cited shall be accepted as supporting such facts as stated without the necessity of other supporting evidence.

(c) The uniform allowance authorized in section 2 hereof shall not be paid to any graduate of the United States Military Academy.

Sec. 4. The uniform allowance authorized by this Act shall be payable only to persons now serving on active duty in the Army of the United States or who hereafter serve on active duty therein at any time during the period of the wars in which the United States is now engaged and for six months thereafter.

Approved, December 4, 1942.

[CHAPTER 679] AN ACT

To authorize certain corrections in the tribal membership roll of the Puyallup Tribe of Indians in the State of Washington, and for other purposes.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the Secretary of the Interior be, and he is hereby, authorized and directed to correct the tribal membership roll of the Puyallup Tribe of Indians approved by the First Assistant Secretary of the Interior on May 12, 1930, pursuant to the Act of June 30, 1919 (41 Stat. 9), by striking therefrom the name of Grace Taylor, Roll Numbered 261, and by adding the name of Annie Sloan and the name of Lawrence Charles Williams. The said Secretary is further authorized and directed to cause to be paid, respectively, to said Annie Sloan or her heirs, from any funds to the credit of said Grace Taylor in the custody of the United States, or from any tribal funds to the credit of the Puyallup Indian Tribe, her distributive share of any payments made from the Puyallup tribal funds since May 12, 1930.

Sec. 2. That when the corrections authorized in section 1 hereof shall have been made, the sum of $228,525, authorized to be appropriated by the Act of August 11, 1939 (53 Stat. 1405), for the acquisition of complete title to the Puyallup Indian Tribal School prop-
property at Tacoma, Washington, for Indian sanatorium purposes, shall be distributed by the Secretary of the Interior, under such rules and regulations as he may prescribe, to those persons, or their heirs, whose names appear on the said roll approved on May 12, 1930, as herein modified, and section 2 of said Act of August 11, 1939, is hereby amended accordingly.

Approved, December 5, 1942.

[CHAPTER 680]
AN ACT
To accord free entry to bona fide gifts from members of the armed forces of the United States on duty abroad.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That under such regulations as the Secretary of the Treasury shall prescribe so much of any shipment as does not exceed $50 in value shall be admitted into the United States or its Territories or possessions free of all customs duties, charges, or excises, or internal-revenue taxes imposed upon or by reason of importation, if there is filed in connection with the entry satisfactory evidence that the articles for which free entry is claimed are bona fide gifts from a member of the armed forces of the United States on duty outside the continental limits of the United States.

Sec. 2. This Act shall be effective with respect to articles entered for consumption or withdrawn from warehouse for consumption on or after the day following the date of its enactment and before the expiration of six months after the termination of hostilities as determined by proclamation of the President, or by concurrent resolution of the Congress.

Approved, December 5, 1942.

[CHAPTER 690]
AN ACT
Providing for the naturalization of certain alien veterans of the World War.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That a new section is hereby inserted between sections 323 and 324 of the Act entitled "An Act to revise and codify the nationality laws of the United States into a comprehensive nationality code", approved October 14, 1940 (54 Stat. 1140) :

"Sec. 323a. A person who was a member of the military or naval forces of the United States at any time after April 5, 1917, and before November 12, 1918, or at any time after April 20, 1898, and before July 5, 1902, or who served on the Mexican Border as a member of the regular Army or National Guard from June 1916, to April 1917, who is not an alien ineligible to citizenship, who was not at any time during such period or thereafter separated from such forces under other than honorable conditions, who was not a conscientious objector who performed no military duty whatever or refused to wear the uniform, and who was not at any time during such period or thereafter discharged from the military or naval forces on account of his alienage, shall, if he has resided in the United States continuously for at least two years pursuant to a legal admission for permanent residence in lieu of the usual five years' residence within the United States and six months' residence within the State of his residence at the time of filing the petition for naturalization, during all of which
Exemption from designated requirements.

Verification of petition.


Waiver of fees.

December 7, 1942

[H. R. 4465]

[Public Law 7921]

Minnesota. Exchanges of lands.

State lands contiguous to or within Federal reservations.


two-year period he has behaved as a person of good moral character, be entitled at any time within one year after the date of approval of this Act to naturalization upon compliance with all of the requirements of the naturalization laws, except that—

"(1) no declaration of intention shall be required;

"(2) no certificate of arrival shall be required unless such person's admission to the United States was subsequent to March 3, 1924; and

"(3) no residence within the jurisdiction of the court shall be required.

Such petitioner shall verify his petition for naturalization by the affidavits of at least two credible witnesses who are citizens of the United States, or shall furnish the depositions of two such witnesses made in accordance with the requirements of subsection (e) of section 327 of the Nationality Act of 1940, to prove the required residence, good moral character, attachment to the principles of the Constitution of the United States, and favorable disposition toward the good order and happiness of the United States. On applications filed for any benefits under this Act, the requirement of fees for naturalization documents is hereby waived."

Approved, December 7, 1942.

[CHAPTER 691]

AN ACT

To authorize the exchange of certain lands in Minnesota.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the Secretary of the Interior is authorized to accept, on behalf of the United States, title to any lands owned by the State of Minnesota which are contiguous to or situated within the exterior boundaries of any national park or other Federal reservation under his jurisdiction, in exchange for any lands of equal value owned by the United States in the State of Minnesota, under the jurisdiction of either the Secretary of the Interior or the Secretary of Agriculture, and which are desired by such State.

Sec. 2. The Secretary of Agriculture is authorized to accept, on behalf of the United States, title to any lands owned by the State of Minnesota which are contiguous to or situated within the exterior boundaries of any national forest, land-use project under title III of the Bankhead-Jones Farm Tenant Act, or other Federal reservation under his jurisdiction, in exchange for any lands of equal value owned by the United States in the State of Minnesota which are under the jurisdiction of the Secretary of Agriculture and where authority to convey title to such lands on behalf of the United States otherwise is vested by statute in the said Secretary of Agriculture; and the Secretary of the Interior is authorized to accept, on behalf of the United States, title to any lands owned by the State of Minnesota which are contiguous to or situated within the exterior boundaries of any national forest, land-use project under title III of the Bankhead-Jones Farm Tenant Act, or other Federal reservation under the jurisdiction of the Secretary of Agriculture, in exchange for any surveyed public lands, unappropriated, and unreserved except for Executive Order Numbered 6964, dated February 5, 1935, or public domain in national forests, of equal value owned by the United States, where authority to convey title to such lands on behalf of the United States otherwise is vested by statute in the Secretary of the Interior; the
lands within the national forests so accepted by said Secretary of the Interior thereafter to be subject to the provisions of the Act of February 1, 1905 (33 Stat. 628), in respect to the surveying, prospecting, locating, appropriating, entering, relinquishing, reconveying, certifying, or patenting of lands reserved from the public domain.

SEC. 3. The Secretary of the Interior and the Secretary of Agriculture are authorized to make conveyances, on behalf of the United States, to the State of Minnesota of any lands under their respective jurisdictions to carry out the purposes of this Act: Provided, That all conveyances of public domain in national forests shall be made by the Secretary of the Interior as provided for by the Act of February 1, 1905 (33 Stat. 628).

SEC. 4. The conveyance of any land by the State of Minnesota, under the provisions of this Act, may be made subject to such reservations and conditions as such State shall prescribe, and the conveyance of any land by the United States, under the provisions of this Act, may be made subject to such reservations and conditions as the United States shall prescribe; but such reservations and conditions shall be duly considered in determining the value of the lands for the purposes of making any exchange of lands under this Act. Any exchange of lands under the provisions of this Act shall be made only after a determination that such exchange will be in the public interest. Such determination may be made by the Secretary of the Interior if the lands to be conveyed by the United States are under his jurisdiction and the lands to be acquired by the United States are to be under his jurisdiction after their acquisition. Such determination may be made by the Secretary of Agriculture if the lands to be conveyed by the United States are under his jurisdiction and are to be conveyed by him and the lands to be acquired by the United States are to be under his jurisdiction after their acquisition. In all other cases, such determination shall be made by the Secretary of the Interior and the Secretary of Agriculture, jointly.

SEC. 5. Lands acquired by the United States pursuant to any such exchange shall become a part of the national park, national forest, land utilization project, or other Federal reservation to which they may be contiguous or within the exterior boundaries of which they may be located and shall be subject to the laws, rules, and regulations applicable thereto.

Approved, December 7, 1942.

[CHAPTER 696]

AN ACT

To amend the Nationality Act of 1940, to preserve the nationality of a naturalized wife, husband, or child under twenty-one years of age residing abroad with husband or wife a native-born national of the United States,

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That chapter IV of the Nationality Act, 1940, section 406, is amended by adding at the end a new subsection.

"(g) Who is the wife, husband, or child under twenty-one years of age of, and is residing abroad for the purpose of being with a spouse or parent who is an American national by birth and such spouse or parent during minority for a period or periods totaling ten years has resided in the United States.''

Approved, December 8, 1942.
AN ACT

To amend subsection (c) of section 19 of the Immigration Act of February 5, 1917 (39 Stat. 889; U. S. C., title 8, sec. 155), as amended.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the second sentence of subsection (c) of section 19 of the Immigration Act of February 5, 1917 (39 Stat. 889; U. S. C., title 8, sec. 155), as amended, is hereby amended by striking out the words “within ten days after the beginning of its next regular session”. Between the second and third sentences of the subsection insert: “These reports shall be submitted on the 1st and 15th day of each calendar month in which the Congress is in session.”

SEC. 2. The third sentence in subsection (c) of section 19 of the Immigration Act of February 5, 1917 (39 Stat. 889; U. S. C., title 8, sec. 155), as amended, which reads “The Clerk of the House shall have such report printed as a public document” is hereby repealed.

SEC. 3. The fourth and fifth sentences of subsection (c) of section 19 of the Immigration Act of February 5, 1917 (39 Stat. 889; U. S. C., title 8, sec. 155), as amended, are hereby amended to read as follows:

“Deportation upon passage of adverse concurrent resolution. If during the session of the Congress at which a case is reported, or if a case is reported less than thirty days prior to the close of the session, then during the next session of the Congress, the two Houses pass a concurrent resolution stating in substance that the Congress does not favor the suspension of such deportation, the Attorney General shall thereupon deport such alien in the manner provided by law. If during the session of the Congress at which a case is reported, or if a case is reported less than thirty days prior to the close of the session, then during the next session of the Congress, the two Houses do not pass such a resolution, the Attorney General shall cancel deportation proceedings upon the termination of such session, except that such proceedings shall not be canceled in the case of any alien who was not legally admitted for permanent residence at the time of his last entry into the United States, unless such alien pays the Commissioner of Immigration and Naturalization a fee of $18 (which fee shall be deposited in the Treasury of the United States as miscellaneous receipts).

Approved, December 8, 1942.

AN ACT

To add certain lands to the Sequoia National Forest, California.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That, subject to existing valid claims, the boundaries of the Sequoia National Forest, California, be, and they are hereby, extended to include the following described lands, which shall hereafter be subject to the laws, rules, and regulations relating to said national forest:

Southwest quarter southwest quarter section 7; section 16 and section 17; east half northeast quarter, southwest quarter northeast quarter, southeast quarter northwest quarter, east half southeast quarter section 18; east half northwest quarter, northwest quarter northwest quarter, northeast quarter section 20; northwest quarter northwest quarter section 21; and tract numbered 48 in the southeast quarter section 28, all in township 21 south, range 31 east, of the Mount Diablo meridian in California.

Approved, December 9, 1942.
[CHAPTER 717]

AN ACT
To suspend for the duration of the war certain requirements of section 11 (a) of the Federal Register Act of 1935.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the provisions contained in the first sentence of section 11 (a) of the Federal Register Act (Act of July 26, 1935, 49 Stat. 503, as amended, U. S. C., title 44, sec. 311) are hereby suspended until such time after the termination of the present war as the Administrative Committee of the Federal Register shall determine. The publication of a cumulative supplement to the Code of Federal Regulations instead of a new codification, prepared under the supervision of the Division of the Federal Register pursuant to the provisions of subsections 11 (c) and 11 (d) of the Federal Register Act, is hereby authorized and required.

SEC. 2. The first sentence of section 11 (a) of the Federal Register Act (Act of July 26, 1935, 49 Stat. 503, as amended, U. S. C., title 44, sec. 311) is hereby amended by inserting the phrase “or on the same date of every fifth year thereafter” before the period at the end thereof.

Approved, December 10, 1942.

[CHAPTER 720]

AN ACT
To discharge more effectively the obligations of the United States under certain treaties relating to the manufacture and distribution of narcotic drugs, by providing for domestic control of the production and distribution of the opium poppy and its products, and for other purposes.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That it is the purpose of this Act (1) to discharge more effectively the obligations of the United States under the International Opium Convention of 1912, and the Convention for Limiting the Manufacture and Regulating the Distribution of Narcotic Drugs of 1931; (2) to promote the public health and the general welfare; (3) to regulate interstate and foreign commerce in opium poppies; and (4) to safeguard the revenue derived from taxation of opium and opium products.

SEC. 2. For the purpose of this Act—
(a) The term “person” includes a partnership, company, association, or corporation, as well as a natural person or persons.
(b) The terms “produce” or “production” include the planting, cultivation, growth, harvesting, and any other activity which facilitates the growth of the opium poppy.
(c) The term “opium poppy” includes the plant Papaver somniferum, any other plant which is the source of opium or opium products, and any part of any such plant.
(d) The term “opium” includes the inspissated juice of the opium poppy, in crude or refined form.
(e) The term “opium products” includes opium and all substances obtainable from opium or the opium poppy, except the seed thereof.

Sec. 3. It shall be unlawful for any person who is not the holder of a license authorizing him to produce the opium poppy, duly issued to him by the Secretary of the Treasury in accordance with the provisions of this Act, to produce or attempt to produce the opium poppy, or to permit the production of the opium poppy in or upon any place owned, occupied, used, or controlled by him.

SEC. 4. (a) Except as otherwise provided in section 7: (1) it shall be unlawful for any person who is not the holder of a license authoriz-
Unlawful manufacture, etc.

Unlawful shipments, etc.

For manufacture of opium or opium products.

For production of opium poppy.

Licenses.

Proviso. Common carrier transporting opium poppies.

Proviso. That nothing contained in this section shall apply to any common carrier engaged in transporting opium poppies pursuant to an agreement with a person duly licensed under the provisions of this Act as a producer of the opium poppy, or as a manufacturer of opium or opium products, or to any employee of any person so licensed while acting within the scope of his employment.

For manufacture of opium or opium products.

For production of opium poppy.

Licenses.

(a) Any person who desires to procure a license to produce the opium poppy, or to manufacture opium or opium products, shall make application therefor in such manner and form as the Secretary of the Treasury shall by rules and regulations prescribe.

(b) A license to manufacture opium or opium products shall be issued only to a person who, in the opinion of the Secretary of the Treasury, is determined to be a person (1) of good moral character; (2) who possesses a method and facilities, deemed satisfactory to the Secretary of the Treasury, for the efficient and economical extraction of opium or opium products; (3) who has such experience in manufacturing and marketing other medicinal drugs as to render reasonably probable the orderly and lawful distribution of opium or opium products of suitable quality to supply medical and scientific needs; and (4) who complies with such additional requirements as the Secretary of the Treasury shall deem and prescribe as reasonably necessary for the controlled production and distribution of the opium poppy. Each such license shall be nontransferable and shall be valid only to the extent of the production area and maximum weight of opium poppy yield specified in the license, shall state the locality of the production area, and shall be effective for a period of one year from the date of issue and may be renewed, in the discretion of the Secretary of the Treasury, for a like period.

(c) A license to manufacture opium or opium products shall be issued only to a person who, in the opinion of the Secretary of the Treasury, is determined to be a person (1) of good moral character; (2) who possesses a method and facilities, deemed satisfactory to the Secretary of the Treasury, for the efficient and economical extraction of opium or opium products; (3) who has such experience in manufacturing and marketing other medicinal drugs as to render reasonably probable the orderly and lawful distribution of opium or opium products of suitable quality to supply medical and scientific needs; and (4) who complies with such additional requirements as the Secretary of the Treasury shall deem and prescribe as reasonably necessary for the controlled production and distribution of the opium poppy. Each such license shall be nontransferable and shall be valid only to the extent of the production area and maximum weight of opium poppy yield specified in the license, shall state the locality of the production area, and shall be effective for a period of one year from the date of issue and may be renewed, in the discretion of the Secretary of the Treasury, for a like period.

Proviso. That nothing contained in this section shall apply to any common carrier engaged in transporting opium poppies pursuant to an agreement with a person duly licensed under the provisions of this Act as a producer of the opium poppy, or as a manufacturer of opium or opium products, or to any employee of any person so licensed while acting within the scope of his employment.

For production of opium poppy.

(b) It shall be unlawful for any person who is not the holder of a license authorizing him to manufacture opium or opium products, duly issued to him by the Secretary of the Treasury in accordance with the provisions of this Act, to manufacture, compound, or extract opium or opium products from the opium poppy.

Sec. 5. It shall be unlawful for any person who is not the holder of a license authorizing him to produce the opium poppy or to manufacture opium or opium products, duly issued to him by the Secretary of the Treasury in accordance with the provisions of this Act, to send, ship, carry, transport, or deliver any opium poppies within any State, Territory, the District of Columbia, the Canal Zone, or insular possession of the United States, from any State, Territory, the District of Columbia, the Canal Zone, or insular possession of the United States, into any other State, Territory, the District of Columbia, the Canal Zone, or insular possession of the United States: Provided, That nothing contained in this section shall apply to any common carrier engaged in transporting opium poppies pursuant to an agreement with a person duly licensed under the provisions of this Act as a producer of the opium poppy, or as a manufacturer of opium or opium products, or to any employee of any person so licensed while acting within the scope of his employment.

Sec. 6. (a) Any person who desires to procure a license to produce the opium poppy, or to manufacture opium or opium products, shall make application therefor in such manner and form as the Secretary of the Treasury shall by rules and regulations prescribe.

(b) A license to produce the opium poppy shall be issued only to a person who, in the opinion of the Secretary of the Treasury, is determined to be a person (1) of good moral character; (2) of suitable financial standing and farming experience; (3) who owns or controls suitable farm land to be used as a production area, in such locality, as will, in the judgment of the Secretary of the Treasury, render probable the efficient and diligent performance of the operations of producing the opium poppy in appropriate number and quality; and (4) who complies with such additional requirements as the Secretary of the Treasury shall deem and prescribe as reasonably necessary for the controlled production and distribution of the opium poppy. Each such license shall be nontransferable and shall be valid only to the extent of the production area and maximum weight of opium poppy yield specified in the license, shall state the locality of the production area, and shall be effective for a period of one year from the date of issue and may be renewed, in the discretion of the Secretary of the Treasury, for a like period.

(c) A license to manufacture opium or opium products shall be issued only to a person who, in the opinion of the Secretary of the Treasury, is determined to be a person (1) of good moral character; (2) who possesses a method and facilities, deemed satisfactory to the Secretary of the Treasury, for the efficient and economical extraction of opium or opium products; (3) who has such experience in manufacturing and marketing other medicinal drugs as to render reasonably probable the orderly and lawful distribution of opium or opium products of suitable quality to supply medical and scientific needs; and (4) who complies with such additional requirements as the Secretary of the Treasury shall deem and prescribe as reasonably necessary for the controlled production and distribution of the opium poppy. Each such license shall be nontransferable and shall be valid only to the extent of the production area and maximum weight of opium poppy yield specified in the license, shall state the locality of the production area, and shall be effective for a period of one year from the date of issue and may be renewed, in the discretion of the Secretary of the Treasury, for a like period.

Sec. 6. (a) Any person who desires to procure a license to produce the opium poppy, or to manufacture opium or opium products, shall make application therefor in such manner and form as the Secretary of the Treasury shall by rules and regulations prescribe.

(b) A license to produce the opium poppy shall be issued only to a person who, in the opinion of the Secretary of the Treasury, is determined to be a person (1) of good moral character; (2) of suitable financial standing and farming experience; (3) who owns or controls suitable farm land to be used as a production area, in such locality, as will, in the judgment of the Secretary of the Treasury, render probable the efficient and diligent performance of the operations of producing the opium poppy in appropriate number and quality; and (4) who complies with such additional requirements as the Secretary of the Treasury shall deem and prescribe as reasonably necessary for the controlled production and distribution of the opium poppy. Each such license shall be nontransferable and shall be valid only to the extent of the production area and maximum weight of opium poppy yield specified in the license, shall state the locality of the production area, and shall be effective for a period of one year from the date of issue and may be renewed, in the discretion of the Secretary of the Treasury, for a like period.

(c) A license to manufacture opium or opium products shall be issued only to a person who, in the opinion of the Secretary of the Treasury, is determined to be a person (1) of good moral character; (2) who possesses a method and facilities, deemed satisfactory to the Secretary of the Treasury, for the efficient and economical extraction of opium or opium products; (3) who has such experience in manufacturing and marketing other medicinal drugs as to render reasonably probable the orderly and lawful distribution of opium or opium products of suitable quality to supply medical and scientific needs; and (4) who complies with such additional requirements as the Secretary of the Treasury shall deem and prescribe as reasonably necessary for the controlled production and distribution of the opium poppy. Each such license shall be nontransferable and shall be valid only to the extent of the production area and maximum weight of opium poppy yield specified in the license, shall state the locality of the production area, and shall be effective for a period of one year from the date of issue and may be renewed, in the discretion of the Secretary of the Treasury, for a like period.
for the controlled production, manufacture, and distribution of the opium poppy, opium, or opium products. Such license shall be non-transferable, shall state the maximum quantity of opium poppies purchasable or obtainable thereunder, and shall be effective for a period of one year from the date of issue and may be renewed, in the discretion of the Secretary of the Treasury, for a like period.

(d) All licenses issued under this Act shall be limited to such number, localities, and areas as the Secretary of the Treasury shall determine to be appropriate to supply the medical and scientific needs of the United States for opium or opium products, with due regard to provision for reasonable reserves: Provided, however, That nothing contained in this Act shall be construed as requiring the Secretary of the Treasury to issue or renew any license or licenses under the provisions of this Act.

(e) The Secretary of the Treasury may revoke or refuse to renew any license issued under this Act, if, after due notice and opportunity for hearing, he finds such action to be in the public interest, or finds that the licensee has failed to maintain the requisite qualifications.

Sec. 7. It shall be unlawful for any person to sell, transfer, convey any interest in, or give away, except to a person duly licensed under this Act, or for any unlicensed person to purchase or otherwise obtain, opium poppy seed for the purpose of opium poppy production: Provided, That the seed obtained from opium poppies produced by licensed producers may be sold or transferred by such producers to unlicensed persons, and may thereafter be resold or transferred, for ultimate consumption as a spice seed or for the manufacture of oil.

Sec. 8. (a) Any opium poppies which have been produced or otherwise obtained heretofore, and which may be produced or otherwise obtained hereafter in violation of any of the provisions of this Act, shall be seized by and forfeited to the United States.

(b) The failure, upon demand by the Secretary of the Treasury, or his duly authorized agent, of the person in occupancy or control of land or premises upon which opium poppies are being produced or stored to produce an appropriate license, or proof that he is the holder thereof, shall constitute authority for the seizure and forfeiture of such opium poppies.

(c) The Secretary of the Treasury, or his duly authorized agent, shall have authority to enter upon any land (but not a dwelling house, unless pursuant to a search warrant issued according to law) where opium poppies are being produced or stored, for the purposes of enforcing the provisions of this Act.

(d) Any opium poppies, the owner or owners of which are unknown, seized by or coming into the possession of the United States in the enforcement of this Act shall be forfeited to the United States.

(e) The Secretary of the Treasury is hereby directed to destroy any opium poppies seized by and forfeited to the United States under this section, or to deliver for medical or scientific purposes such opium poppies to any department, bureau, or other agency of the United States Government, upon proper application therefor under such regulations as may be prescribed by the Secretary of the Treasury.

Sec. 9. (a) Nothing in this Act shall be construed to repeal any provisions of the Internal Revenue Code, except that the provisions of subchapter A of chapter 22, and part V of subchapter A of chapter 27 of the Internal Revenue Code shall not apply to the production, sale, or transfer of opium poppies, when such opium poppies are lawfully produced, sold, or transferred by persons duly licensed under this Act in conformity with the provisions of this Act and the regulations issued pursuant thereto.

Proviso. Importation of crude opium.

Provision for medical and scientific needs of Nation.

Nonapplication of prohibitions to certain Government personnel.

Enforcement.

Assistance of other agencies.

Application of provisions.

Penalties.

Presumptions and burden of proof.

(b) Nothing in this Act shall be construed to repeal any provision of the Narcotic Drugs Import and Export Act, as amended (U. S. C., title 21, secs. 171-184) ; Provided, That the Secretary of the Treasury is hereby authorized to limit further or to prohibit entirely the importation or bringing in of crude opium, to the extent that he shall find the medical and scientific needs of the United States for opium or opium products are being, or can be, supplied by opium poppies produced in accordance with this Act.

SEC. 10. (a) It shall be the duty of the Secretary of the Treasury, whenever in his opinion the medical and scientific needs of the Nation will not be met by importation or licensed production, to provide for the acquisition of opium poppy seed, for the production of the opium poppy, for the manufacture of opium or opium products, and for the use, sale, giving away, or other proper distribution of opium poppy seed, opium poppies, opium, or opium products by the United States Government either directly or through and with the approval of the head of any agency of the Government, including any Government-owned or controlled corporation.

(b) None of the prohibitions contained in this Act shall apply to any officer or employee of the United States Treasury Department, who in the performance of his official duties and within the scope of his authority engages in any of the businesses or activities herein described, nor to any other officer or employee of the United States Government, who in the performance of his official duties, within the scope of his authority and with the approval of the Secretary of the Treasury, engages in any of the businesses or activities herein described.

SEC. 11. (a) It shall be the duty of the Secretary of the Treasury to enforce the provisions of this Act, and he is hereby authorized to make, prescribe, and publish all necessary rules and regulations for carrying out the provisions hereof, and to confer or impose any of the rights, privileges, powers, and duties conferred or imposed upon him by this Act upon such officers or employees of the Treasury Department as he shall designate or appoint.

(b) It shall be the duty of the other departments, bureaus, and independent establishments, and particularly the Bureau of Plant Industry in the Department of Agriculture, when requested by the Secretary of the Treasury, to furnish such assistance, including technical advice, as will aid in carrying out the purposes of this Act.

SEC. 12. The provisions of this Act shall apply to the several States, the District of Columbia, the Territory of Alaska, the Territory of Hawaii, the Canal Zone, Puerto Rico, and the other insular possessions of the United States.

SEC. 13. (a) Any person who violates any provision of this Act shall be guilty of a felony and upon conviction thereof, be fined not more than $2,000, or imprisoned not more than five years, or both, in the discretion of the court.

(b) Any person who willfully makes, aids, or assists in the making of, or procures, counsels, or advises in the preparation or presentation of, a false or fraudulent statement in any application for a license under the provisions of this Act shall (whether or not such false or fraudulent statement is made by or with the knowledge or consent of the person authorized to present the application) be guilty of a misdemeanor, and, upon conviction thereof, be fined not more than $2,000 or imprisoned for not more than one year, or both.

SEC. 14. It shall not be necessary to negative any exemptions set forth in this Act in any complaint, information, indictment, or other writ or proceeding laid or brought under this Act and the burden of proof of any such exemption shall be upon the defendant. In the absence of the production of an appropriate license by the defendant,
he shall be presumed not to have been duly licensed in accordance with this Act and the burden of proof shall be on the defendant to rebut such presumption.

Sec. 15. If any provision of this Act, or the application of such provision to any circumstance, shall be held invalid, the validity of the remainder of the Act and the applicability of such provision to other persons or circumstances shall not be affected thereby.

Sec. 16. This Act shall take effect on the sixtieth day after its enactment.

Sec. 17. The Act may be cited as the "Opium Poppy Control Act of 1942".

Approved, December 11, 1942.

[CHAPTER 728]

AN ACT
To further amend section 126 of the Act of June 3, 1916, as amended, to authorize travel pay for certain military and naval personnel on discharge or release or relief from active duty.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That section 126 of the Act of June 3, 1916 (39 Stat. 217, 10 U. S. C. 752), as amended, is hereby further amended by adding a further proviso at the end of said section to read as follows: "Provided further, That from and after August 27, 1940, upon discharge or relief or release from active duty, an enlisted man inducted into the military or naval service under the Selective Training and Service Act of 1940, or Public Resolution Numbered 96, approved August 27, 1940, shall, under such regulations as the Secretary of War or the Secretary of the Navy, respectively, shall prescribe, receive the said 5 cents per mile for the distance from the place of discharge or relief or release from active duty to the location of the local board where he first reported for delivery to an induction station in the case of a selectee, or to the home station of the National Guard unit in the case of a National Guard enlisted man, or to the place where he was selected for enrollment in the Civilian Conservation Corps in the case of a Civilian Conservation Corps enrollee so inducted: And provided further, That the enlisted men of the Naval Reserve, the Marine Corps Reserve, the Enlisted Reserve Corps, and the Regular Army Reserve shall receive, upon discharge or relief or release from active duty, the same mileage allowance as herein prescribed, and under the same conditions as herein prescribed for enlisted men inducted into the military or naval service under the Selective Training and Service Act of 1940, as amended, except that the distance for which mileage is computed shall be from the place of discharge or relief or release from active duty to the place from which ordered to active duty.

Approved, December 14, 1942.

[CHAPTER 729]

AN ACT
To authorize the Secretary of War to designate the titles of certain offices and departments of instruction at the United States Military Academy.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the Secretary of War is hereby authorized to prescribe from time to time the titles by which each of the several departments of instruction and offices of professor now or hereafter established at the United States Military Academy shall be known.
Nothing contained in this Act shall be construed to affect in any manner the status, rank, precedence, pay, allowances, or eligibility for promotion or retirement, or otherwise to operate in any case or on any account to the prejudice, of any of the professors at the United States Military Academy.

Approved, December 14, 1942.

[CHAPTER 730] AN ACT

To amend Article of War 114 so as to broaden the power to administer oaths and take acknowledgments.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That Article of War 114 (Act of June 4, 1920, 41 Stat. 810; 10 U. S. C. 1586) be, and the same is hereby, amended to read as follows:

"ART. 114. AUTHORITY TO ADMINISTER OATHS.—Any officer of any component of the Army of the United States on active duty in Federal service commissioned in or assigned or detailed to duty with the Judge Advocate General's Department, any staff judge advocate or acting staff judge advocate, the President of a general or special court-martial, any summary court-martial, the trial judge advocate or any assistant trial judge advocate of a general or special court-martial, the president or the recorder of a court of inquiry or of a military board, any officer designated to take a deposition, any officer detailed to conduct an investigation, and the adjutant, assistant adjutant or personnel adjutant of any command shall have power to administer oaths for the purposes of the administration of military justice and for other purposes of military administration; and shall also have the general powers of a notary public in the administration of oaths, the execution and acknowledgment of legal instruments, the attestation of documents and all other forms of notarial acts to be executed by persons subject to military law: Provided, That no fee of any character shall be paid to any officer mentioned in this Act for the performance of any notarial act herein authorized."

Approved, December 14, 1942.

[CHAPTER 731] AN ACT

To provide for the appointment of an additional circuit judge for the fifth circuit.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the President is authorized to appoint, by and with the advice and consent of the Senate, one additional circuit judge for the fifth circuit.

Approved, December 14, 1942.

[CHAPTER 732] AN ACT

To amend paragraph 8, section 127a, of the National Defense Act so as to authorize certain service to be counted in determining precedence among officers when dates of rank are the same.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the eighth paragraph of section 127a of the National Defense Act of June 3, 1916, as amended by section 5 of the Act of February 28, 1925 (43 Stat. 1078; 10 U. S. C. 511), is hereby amended by changing the
second sentence thereof to read as follows: "When dates of rank are the same, precedence shall be determined by length of active commissioned service in the Army, which shall include all time served on active duty as a commissioned officer in the Federal service, and commissioned service under the provisions of sections 94, 97, and 99 of this Act."

Approved, December 14, 1942.

[CHAPTER 734]
AN ACT
To amend an Act entitled "An Act to provide that all cabs for hire in the District of Columbia be compelled to carry insurance for the protection of passengers, and for other purposes", approved June 29, 1938.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That an Act entitled "An Act to provide that all cabs for hire in the District of Columbia be compelled to carry insurance for the protection of passengers, and for other purposes", approved June 29, 1938, is hereby amended by striking out the sentence reading as follows: "The Superintendent of Insurance of the District of Columbia shall be empowered to make all reasonable rules and regulations relating to the writing of taxicab insurance and shall be empowered to govern the maximum rates to be charged on such insurance", and inserting in lieu thereof the following: "No such insurance company or corporate surety shall engage in or conduct the business of insuring or bonding any risk arising out of the operation of any passenger motor vehicle for hire required to be insured or bonded under this Act unless the Superintendent of Insurance shall find that the management of such company is capable, by experience or otherwise, of conducting such business in the public interest and unless such insurance company or corporate surety shall possess a certificate of approval issued by said Superintendent for such business. Every such insurance company or corporate surety, whether or not it shall be a mutual company, shall have and shall at all times maintain reserves for losses, unearned premiums, and all other liabilities as will meet the requirements of any regulation issued by the Superintendent of Insurance and applicable to such company or such classifications of companies. The Superintendent of Insurance shall be empowered to make reasonable rules and regulations governing the writing of such insurance and the making of such bonds and the business of insuring or bonding such risks, including the expenses of management, administration, and acquisition of business and the rates to be charged. The Superintendent of Insurance is authorized and empowered, after hearing, to withdraw his certificate of approval of the business of insuring or bonding taxicab risks of any insurance company or corporate surety violating any provision of this Act or of the rules and regulations promulgated hereunder."

Approved, December 15, 1942.

[CHAPTER 735]
AN ACT
Amending the first sentence of Article of War 52, relative to execution of court-martial sentences.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the first sentence of Article of War 52 (41 Stat. 799) is amended to read as follows:

"The authority competent to order the execution of the sentence of a court martial may, at the time of the approval of such sentence, suspend the execution, in whole or in part, of any such sentence as
does not extend to death, and may restore the person under sentence to duty during such suspension; and the Secretary of War, the commanding officer holding general court-martial jurisdiction over any such offender, or the military authority competent to appoint, for the command, exclusive of penitentiaries and the United States Disciplinary Barracks in which the person under sentence is held, a court of the kind that imposed the sentence, may at any time hereafter, while the sentence is being served, suspend the execution, in whole or in part, of the balance of such sentence and restore the person under sentence to duty during such suspension."

Approved, December 15, 1942.

[CHAPTER 736]

AN ACT

To amend the Act of January 24, 1920, so as to authorize the award of a silver star to certain persons serving with the Army of the United States.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the last sentence of section 1 of the Act of January 24, 1920, entitled “An Act to amend an Act entitled ‘An Act making appropriations for the support of the Army for the fiscal year ending June 30, 1919’ approved July 9, 1919” (41 Stat. 398; 10 U. S. C. 1412), is hereby amended to read as follows: “For each citation of any person for gallantry in action while serving in any capacity with the Army of the United States, published in orders issued from the headquarters of a force commanded by, or which is the appropriate command of, a general officer, not warranting the award of a medal of honor or distinguished-service cross, he or she shall be permitted to wear, as the President shall direct, a silver star three-sixteenths of an inch in diameter.”

Approved, December 15, 1942.

[CHAPTER 737]

AN ACT

To amend the Act approved March 14, 1936, entitled “An Act to provide for vacations for government employees, and for other purposes”.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the first sentence in section 1 of the Act of March 14, 1936 (40 Stat. 1161), is hereby amended by adding the following proviso: “Provided further, That during the national emergency declared by the President of the United States on September 8, 1939, the leave unused by the employees of the departments, independent establishments, and agencies, not in other form commuted or compensated, shall be accumulated for succeeding years until it totals not exceeding ninety days: And provided further, That when the unused leave accumulated equals or exceeds sixty days in the aggregate, not more than fifteen days of unused leave may be further accumulated in any one calendar year”.

Approved, December 17, 1942.
AN ACT

To authorize the rank of rear admiral in the Dental Corps of the United States Navy.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the rank of rear admiral in the grade of dental surgeon is hereby established in the Dental Corps of the United States Navy, and dental officers shall become eligible for selection and promotion to this rank under the provisions governing the selection and promotion of other staff officers to the rank of rear admiral contained in the Act of June 10, 1926, or in existing law: Provided, That there shall not be more than one officer in the Dental Corps in the permanent rank of rear admiral, exclusive of additional numbers. The pay, allowances, and retirement for rear admiral, Dental Corps, shall be the same as for other officers of equal rank and length of service.

Approved, December 17, 1942.

AN ACT

To expedite the prosecution of war, and for other purposes.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That whenever the Secretary of the Navy finds it impossible to make contracts or obtain facilities in the procurement or construction of items authorized in connection with the prosecution of war he is hereby authorized to provide, out of appropriations available to the Navy Department for such purposes, the necessary buildings, facilities, utilities, and appurtenances thereto on Government-owned land or elsewhere, and to provide for their operation, either by means of Government personnel or otherwise: Provided, That the Secretary of the Navy shall report to the Congress, every three months, the contracts entered into under the provisions of this section.

Sec. 2. The limit of cost of the vessels authorized by the Act of July 30, 1937 (50 Stat. 544) is hereby increased to $60,000,000.

Sec. 3. The provisions of section 6 of the Act of August 24, 1912 (37 Stat. 555; U. S. C., title 5, sec. 652), shall not apply to any civil-service employee of the War or Navy Departments or of the Coast Guard, or their field services, whose immediate removal is, in the opinion of the Secretary concerned warranted by the demands of national security, but nothing herein shall be construed to repeal, modify, or suspend the proviso in that section. Those persons summarily removed under the authority of this section may, if in the opinion of the Secretary concerned, subsequent investigation so warrants, be reinstated, and if so reinstated may, in the discretion of the Secretary concerned, be allowed compensation for all or any part of the period of such removal in an amount not to exceed the difference between the amount such person would normally have earned during the period of such removal, at the rate he was receiving on the date of removal, and the interim net earnings of such person: Provided, That within thirty days after such removal any such person shall have an opportunity personally to appear before the official designated by the Secretary concerned and be fully informed of the reasons for such removal, and to submit, within thirty days thereafter, such statement or affidavits, or both, as he may desire to show why he should be retained and not removed.

Provided, That the Secretary of the Navy shall report to the Congress, every three months, the contracts entered into under the provisions of this section.

Provided.
Sec. 4. This Act shall be effective from June 30, 1942, and shall remain in force until the termination of the present war or until such earlier time as the Congress by concurrent resolution or the President by proclamation may designate.

Approved, December 17, 1942.

[CHAPTER 740]

JOINT RESOLUTION

To amend the Revenue Act of 1942.

Resolved by the Senate and House of Representatives of the United States of America in Congress assembled, That section 403 (d) (3) of the Revenue Act of 1942 is amended by striking out "January 1, 1943" wherever it appears and inserting in lieu thereof "July 1, 1943"; and section 402 (c) of the Revenue Act of 1942 is amended to read as follows:

"(c) Release on or before July 1, 1943.—

(1) A release of a power to appoint before July 1, 1943, shall not be deemed a transfer of property by the individual possessing such power.

(2) This subsection shall apply to all calendar years prior to 1943 and to that part of the calendar year 1943 prior to July 1, 1943."

Approved, December 17, 1942.

[CHAPTER 762]

AN ACT

To amend an Act entitled "An Act to create a board for the condemnation of insanitary buildings in the District of Columbia, and for other purposes", approved May 1, 1906, as amended, and for other purposes.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That section 3 of the Act entitled "An Act to create a board for the condemnation of insanitary buildings in the District of Columbia, and for other purposes", approved May 1, 1906, is hereby amended to read as follows:

"SEC. 3. That said board for the condemnation of insanitary buildings, be, and it is hereby, authorized to investigate, through personal inquiry and inspection by the members thereof, and through inquiry and inspection by officers, agents, and employees, appointed or detailed for that purpose, into the sanitary condition of any building or part of a building in said District, except such as are under the exclusive jurisdiction of the United States. If any building or part of building be found, as a result of such investigation, to be in such insanitary condition as to endanger the health or the lives of the occupants thereof or of persons living in the vicinity, said board shall cause a notice to be served on each owner or part owner of such building requiring him to show cause, within a time to be fixed by the board, why such building or part of building should not be condemned. The time to be fixed by the board shall not be less than ten days, exclusive of Sundays and legal holidays, after the date of service of said notice, unless the board shall find that the condition of said premises is such as to cause immediate danger to the health or lives of the occupants thereof or of persons living in the vicinity, in which event the board may fix a lesser time. If the owner or part owner of such building, within the time to show cause fixed by said board, shall in writing request a hearing before said board, said board shall fix a time and place for such hearing and shall notify the
person requesting the same. If, within the time to show cause fixed by the board, or at such hearing, if the same be requested, the owner or part owners shall fail to show cause sufficient in the opinion of a majority of said board to prevent the condemnation of such building or part of building, said board shall issue an order condemning such building or part of building, and shall cause a copy of such order to be served on each owner or part owner thereof, and a copy to be affixed to the building or part of building condemned."

Sec. 2. Section 4 of said Act is hereby amended to read as follows:

"Sec. 4. That from and after fifteen days, exclusive of Sundays and legal holidays, after a copy of any order of condemnation has been affixed to any condemned building or part of building no person shall occupy such building or part of building."

Sec. 3. Section 5 of said Act is hereby amended to read as follows:

"Sec. 5. That no person having authority to prevent shall permit any building or part of building condemned to be occupied, except as specially authorized by the board for the condemnation of insanitary buildings in the District of Columbia under authority of section 6 of this Act, after fifteen days, exclusive of Sundays and legal holidays, from and after the date of service of a copy of the order of condemnation on the owner of such building; or, if there be several part owners of such building, from the latest date of service on any part owner; or, if a copy of such order of condemnation has been affixed to the condemned building or part of building at a date subsequent to the date of service of the notice on any owner or the latest date of service on any part owner, after fifteen days, exclusive of Sundays and legal holidays, from the date on which said copy of such order of condemnation was so affixed."

Sec. 4. Section 7 of said Act, as amended, is amended to read as follows:

"Sec. 7. The owner or owners of any building or buildings condemned under the provisions of this Act, which cannot be so changed or repaired as to remedy the condition which led to the condemnation thereof, shall demolish and remove such building or part of building within the time to be specified by said board in the order of condemnation. And if any owner or part owner shall fail or refuse to demolish and remove said building or part of building within the time so specified he shall be deemed guilty of a misdemeanor and liable to the penalties provided by section 13 of this Act, and such building or part of building shall be demolished and removed under the direction of the board for the condemnation of insanitary buildings in the District of Columbia, and the cost of such demolition and removal, including the cost of making good damage to adjoining premises (except such as may have resulted from carelessness or willful recklessness in the demolition or removal of such building), and the cost of publication, if any, herein provided for, less the amount, if any, received from the sale of the old material, shall be assessed by the Commissioners of the District of Columbia as a tax against the premises on which such building or part of building was situated, such tax to be collected in the same manner as general taxes are collected in the District of Columbia."

Sec. 5. Section 8 of said Act is hereby amended to read as follows:

"Sec. 8. That whenever said board for the condemnation of insanitary buildings is in doubt as to the ownership of any building or part of a building, the condemnation of which is contemplated, because the title thereto is in litigation, said board may notify all parties to the suit and may report the circumstances to the corporation counsel of the District of Columbia, who may bring such circumstances to the attention of the court in which such litigation is pending for the pur-
pose of securing such order or decree as will enable said board to continue such proceedings looking toward condemnation, and such court is hereby authorized to make such decrees and orders in such pending suit as may be necessary for that purpose."

Sec. 6. Section 14 of said Act, as amended, is hereby repealed.

Sec. 7. The Commissioners of the District of Columbia are hereby authorized to prescribe reasonable penalties of fine not to exceed $300 or imprisonments not to exceed ten days, in lieu of or in addition to any fine, for the violation of any building regulation promulgated under authority of the Act of Congress entitled "An Act to authorize the Commissioners of the District to make and enforce regulations relative to the sale of coal, and also building regulations", approved June 14, 1878, and any regulation promulgated under authority of the Act entitled "An Act to authorize the Commissioners of the District of Columbia to make police regulations for the government of said District", approved January 26, 1887, and any regulation promulgated under authority of section 2 of the joint resolution entitled "Joint resolution to regulate licenses to proprietors of theaters in the city of Washington, District of Columbia, and for other purposes", approved February 26, 1892.

Approved, December 17, 1942.

[CHAPTER 763] AN ACT

To authorize the President to confer decorations and medals upon units of, or persons serving with, the military forces of cobelligerent nations.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, For the duration of the present war and six months thereafter the President is authorized, under regulations to be prescribed by him, to confer such decorations and medals as may be authorized in the military service of the United States upon units of, or upon any person serving in any capacity with, the military forces of the countries now, or which may hereafter be, engaged with the United States in the present war.

Sec. 2. There is hereby authorized to be appropriated, out of any money in the Treasury not otherwise appropriated, such sums as may be necessary for the purpose of carrying out the provisions of this Act.

Approved, December 17, 1942.

[CHAPTER 764] AN ACT

To provide for the establishment and operation of a research laboratory in the Pennsylvania anthracite region for investigation of the mining, preparation and utilization of the mining, preparation and utilization of anthracite, for the development of new uses and markets, for improvement of health and safety in mining; and for a comprehensive study of the region to aid in the solution of its economic problems and to make its natural and human resources of maximum usefulness in the war effort.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the Secretary of the Interior, acting through the United States Bureau of Mines, is authorized and directed to establish, equip, and maintain a research laboratory in the anthracite region of Pennsylvania to conduct researches and investigations on the mining, preparation, and utilization of anthracite coal and to develop new scientific, chemical, and
technical uses and new and extended markets and outlets for anthracite coal and its products. Such laboratory shall be planned as a center for information and assistance in matters pertaining to conserving resources for national defense; to the more efficient mining, preparation, and utilization of anthracite coal; and pertaining to safety, health, and sanitation in mining operations and other matters relating to problems of the anthracite industry.

Sec. 2. For the purpose of this Act the Secretary, acting through the United States Bureau of Mines, is authorized to acquire land and interests therein, and to accept in the name of the United States donations of any property, real or personal, and to utilize voluntary or uncompensated services at such laboratory. The Secretary is authorized and directed to cooperate with other departments or agencies of the Federal Government, States, and State agencies and institutions, counties, municipalities, business or other organizations, corporations, associations, universities, scientific societies, and individuals, upon such terms and conditions as he may prescribe.

Sec. 3. The Secretary, acting through the United States Bureau of Mines, shall make a report to Congress at the beginning of each regular session of the activities of, expenditures by, and donations to, the laboratory established under this Act.

Sec. 4. The Secretary of the Interior, acting through the United States Bureau of Mines, may, in his discretion, create and establish an advisory committee composed of not more than six members to exercise consultative functions, when required by the Secretary, in connection with the administration of this Act. The said committee shall be composed of representatives of anthracite coal-mine owners, of representatives of anthracite coal-mine workers and the public in equal number. The members of said committee shall be appointed by the Secretary of the Interior without regard to the civil-service laws.

Sec. 5. In order to carry out the purposes of this Act there is hereby authorized to be appropriated, out of any money in the Treasury not otherwise appropriated, the sum of (a) $450,000 for the erection and equipment of a building or buildings, including plumbing, lighting, heating, general service, and experimental equipment and apparatus, the necessary roads, walks, and ground improvement, and land for the site of the building if no land is donated; and (b) $175,000 annually for the maintenance and operation of the experimental station, including personal services, supplies, equipment, and expenses of travel and subsistence.

Approved, December 18, 1942.

[CHAPTER 765] AN ACT

To amend sections 1305 and 1306 of the Revised Statutes, as amended, to eliminate the prohibition against payment of deposits, and interest thereon, of enlisted men until final discharge.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the second sentence of section 1305, Revised Statutes, as amended, be, and the same is hereby, further amended to read as follows: "Any amount heretofore or hereafter so deposited shall be held during such period of his service as may be prescribed by the Secretary of War; shall be accounted for in the same manner as other public funds; shall be deposited in the Treasury of the United States and kept as a separate fund, known as pay of the Army deposit fund, repayment of which to the enlisted man, or to his heirs or representatives, shall be made

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out of the fund created by said deposits; shall not be subject to for-
feiture by sentence of court-martial, but shall be forfeited by deser-
tion; and shall be exempt from liability for such soldier's debts: 

Provided, That the Government shall be liable for the amount 
deposited to the person so depositing the same.

Sec. 2. Section 1306, Revised Statutes, as amended, is hereby fur-
ther amended to read as follows: "For any sums not less than $5 so 
deposited for the period of six months, or longer, the soldier, on his 
final discharge or at such time or times prior thereto as may be 
prescribed by the Secretary of War, shall be paid interest at the rate 
of 4 per centum per annum."

Sec. 3. The amendments herein provided shall be effective during 
the present war and for a period of one year thereafter.

Approved, December 18, 1942.

[CHAPTER 766]

AN ACT

To provide for the settlement of certain claims of the Government of the United States on behalf of American nationals against the Government of Mexico.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That this Act may be cited as the "Settlement of Mexican Claims Act of 1942".

Sec. 2. (a) There is hereby established a commission to be known as the American Mexican Claims Commission (hereinafter referred to as the "Commission") and to be composed of three persons to be appointed by the President, by and with the advice and consent of the Senate. Each member of the Commission shall receive a salary at the rate of $10,000 a year. One of such members shall be design-
ated by the President as Chairman of the Commission. Two mem-
ers of the Commission shall constitute a quorum for the transaction of business. Any vacancy that may occur in the membership of the Commission shall be filled in the same manner as in the case of an original appointment.

(b) The Commission may, without regard to the civil-service laws, employ a secretary, and such legal, clerical, and technical assistants as may be necessary to carry out its functions under this Act, and shall fix their compensation without regard to the Classification Act of 1923, as amended.

(c) The Commission is authorized to make such rules and regula-
tions as may be necessary to carry out its functions under this Act.

(d) The authority of the Commission under this Act, and the terms of office of its members, shall terminate at the expiration of two years after the date on which a majority of its members first appointed take office, but the President may by Executive order fix an earlier termination date. Upon the termination of the authority of the Com-
mall, all books, records, documents, and other papers in the posses-
sion of the Commission shall be deposited with the Department of 
State.

Sec. 3. (a) The Commission shall have authority to examine and 
render final decisions in the following categories of claims on behalf of American nationals against the Government of Mexico—

(1) Agrarian claims which arose between January 1, 1927, and 
August 30, 1927, inclusive, and which were not filed with the General Claims Commission established pursuant to the Convention between the United States and Mexico signed September 8, 1923 (48 Stat. 1730); 

(2) Agrarian claims which are predicated upon provisional expro-
riation decrees signed between August 31, 1927, and December 1, 
1938, inclusive, but not published prior to December 1, 1938, and
which were not filed with the Agrarian Claims Commission established pursuant to the agreement between the United States and Mexico effected by exchange of notes signed on November 9 and November 12, 1938, respectively (hereinafter referred to as the Agrarian Claims Agreement of 1938);

(3) Agrarian claims which arose between December 1, 1938, and October 6, 1940, inclusive, and which were not filed with the Agrarian Claims Commission on or before July 31, 1939;

(4) All other claims which arose between January 1, 1927, and October 6, 1940, inclusive, and which involve international responsibility of the Government of Mexico as a consequence of damage to, or loss or destruction of, or wrongful interference with, property of American nationals; except (A) claims predicated upon acts of Mexican authorities in relation to petroleum properties; and (B) claims which were not filed with the General Claims Commission prior to August 31, 1927, and which are predicated upon default of payment of the principal or interest on bonds issued or guaranteed by the Government of Mexico;

(5) Claims or parts of claims which were filed with the General Claims Commission, and also with the Special Claims Commission, established pursuant to the Convention between the United States and Mexico signed September 10, 1923 (43 Stat. 1722), and with respect to which no final determination on the merits has been made; and

(6) Any claim in which a decision was not rendered by the General Claims Commission in conformity with the rules of procedure adopted by such Commission.

(b) All claims in the categories specified in subsection (a) may be presented for any losses or damages suffered by American nationals by reason of losses or damages suffered by any foreign corporation, company, association, or partnership in which such nationals have, or have had, a substantial and bona fide interest: Provided, That in all such cases the claimant shall present to the Commission either an allotment to him by the corporation, company, association, or partnership of his proportionate share of the loss or damage suffered, or other evidence thereof which is satisfactory to the Commission.

(c) All decisions by the Commission with respect to the claims in the categories specified in subsection (a) shall be based upon such evidence and written legal contentions as may be presented within such period as may be prescribed therefor by the Commission, and upon the results of such independent investigation with respect to such claims as the Commission may deem it advisable to make; except that with respect to any claim referred to in paragraph (6) of subsection (a), the Commission shall decide the case upon the basis of the record before the General Claims Commission.

Sec. 4. (a) The Commission shall also have authority, within its discretion, as hereinafter provided to examine and render final decisions (1) in those cases in which the two Commissioners designated by the United States and Mexico, respectively, pursuant to the General Claims Protocol between the United States and Mexico signed April 24, 1934 (48 Stat. 1844), failed to reach agreements and the Commissioner so designated by the United States made appraisals, and (2) in those cases in which appraisals were made by the Commissioner designated by the United States pursuant to the Agrarian Claims Agreement of 1938.

(b) In connection with such cases, the Commission shall, as soon as practicable, notify each claimant, or his attorney, by registered mail to his last known address, of the appraisals so made. Within a period of thirty days after the mailing of such notice, the claimant shall notify the Commission in writing whether the appraisal so made is...
Award.

Petition for review.

Time limit.

Basis for decision in reviewed case.

Additional evidence.

Applicability of certain treaties, etc.

Majority vote; effect of decision.

Attorneys' fees.

Penalty.

accepted as final and binding, or whether a petition for review will be filed as provided in subsection (c). If the claimant fails to so notify the Commission in writing within such period, or if the Commission is notified within such period of the final acceptance of such appraisal, it shall, at the expiration of such period, enter an award on the basis of such appraisal and certify such award to the Secretary of the Treasury.

In any case in which the Commission is so notified in writing that a petition for review will be filed, the Commission shall prescribe a reasonable period, which may be extended in the discretion of the Commission, within which such petition, together with written legal contentions in support thereof, shall be filed. If no petition for review is filed within the period or any extension thereof prescribed by the Commission, it shall enter an award on the basis of the appraisal in such case and certify such award to the Secretary of the Treasury.

In any case in which a petition for review is filed within the period prescribed in subsection (c), the Commission shall, if it determines to review such case, decide the case upon the basis of (1) the record before the Commissioner at the time his appraisal in such case was made, and (2) the written legal contentions filed with such petition or in connection therewith: Provided. That the Commission may, in its discretion, receive and consider additional evidence with respect to any claim in which it is established to the satisfaction of the Commission that it was impossible for either the claimant or his attorney, despite the exercise of due diligence, to obtain and file such evidence within any period prescribed for such filing by or in accordance with the applicable agreements between the Government of the United States and the Government of Mexico, or by or in accordance with the applicable rules adopted pursuant to such agreements.

Sec. 5. (a) All claims decided by the Commission shall be decided in accordance with the applicable provisions of the Convention of September 8, 1923, the Convention of September 10, 1923, or the Agrarian Claims Agreement of 1938, as the case may be; and all claims decided by the Commission which are not within the purview of either of such Conventions or such Agreement shall be decided in accordance with the applicable principles of international law, justice, and equity.

Each decision by the Commission pursuant to this Act shall be by majority vote, shall state the reasons for such decision, and shall constitute a full and final disposition of the case in which the decision is rendered.

In connection with any claim decided by the Commission pursuant to this Act in which an award is made, the Commission may, upon the written request of the claimant or any attorney heretofore or hereafter employed by such claimant, determine and apportion the just and reasonable attorneys' fees for services rendered with respect to such claim, but the total amount of the fees so determined in any case shall not exceed 10 per centum of the amount of the award, unless in special circumstances the Commission shall find that a larger fee is just and reasonable. Any fees so determined shall be entered as a part of such award, and payment thereof shall be made by the Secretary of the Treasury. Any person who accepts any compensation for services rendered with respect to such claim which, when added to any amount previously received on account of such services, will exceed the amount of fees so determined by the Commission, shall, upon conviction thereof, be fined not more than $1,000.
(d) The Commission shall, upon the completion of its work, certify in duplicate to the Secretary of State and to the Secretary of the Treasury the following—

(1) A list of all claims disallowed;
(2) A list of all claims allowed, in whole or in part (together with the amount of each claim and the amount awarded thereon) which have not been previously certified under section 4 (b) or 4 (c); and
(3) A copy of the decision rendered in each case.

Sec. 6. (a) For the purposes of this Act, the following determinations heretofore made with respect to claims on behalf of American nationals against the Government of Mexico shall be regarded as final and binding—

(1) Decisions rendered by the General Claims Commission, except in the cases referred to in paragraph (6) of section 3 (a) of this Act;
(2) Appraisals agreed upon by the Commissioners designated by the Governments of the United States and Mexico, respectively, pursuant to the General Claims Protocol between the United States and Mexico signed April 24, 1934 (48 Stat. 1844);
(3) Appraisals made by the Commissioner designated by the Government of the United States in those cases in which the two Commissioners designated pursuant to said Protocol failed to agree upon appraisals, except where such appraisals are reviewed by the Commission pursuant to section 4; and
(4) Appraisals made by the Commissioner designated by the Government of the United States pursuant to the Agrarian Claims Agreement of 1938, except where such appraisals are reviewed by the Commission pursuant to section 4.

(b) The Secretary of State shall, as soon as possible, certify to the Secretary of the Treasury lists of the awards and appraisals made in favor of American nationals in the cases referred to in paragraphs (1) and (2) of subsection (a).

Sec. 7. For the purposes of this Act, appraisals made in favor of American nationals in terms of Mexican currency shall be converted into currency of the United States at the exchange rate of $0.4985, and in any case in which an award or appraisal made in favor of an American national bears interest, such interest shall be simple interest computed at 6 per centum per annum and shall run from the date specified in such award or appraisal to November 19, 1941.

Sec. 8. (a) There is hereby created in the Treasury of the United States a special fund to be known as the “Mexican Claims Fund”, hereinafter called the “fund”. All payments authorized under section 9 of this Act shall be disbursed from the fund, and all amounts covered into the Treasury to the credit of the fund, less the amount of the deduction provided for in section 10 (b), are hereby permanently appropriated for the making of the payments authorized by such section.

(b) The Secretary of the Treasury is authorized and directed to cover into the fund—

(1) the sum of $3,000,000, representing the total amount of payments heretofore made by the Government of Mexico under the Agrarian Claims Agreement of 1938;
(2) the sum of $3,000,000 which was paid by the Government of Mexico upon exchange of ratifications of the Convention signed November 19, 1941;
(3) such other sums as are paid by the Government of Mexico pursuant to the provisions of the said Convention; and
(4) the sum of $333,658.95, which is hereby authorized to be appropriated, out of any moneys in the Treasury not otherwise
appropriated, and which represents the total amount of awards and appraisals, plus interest, made with respect to the claims on behalf of Mexican nationals against the Government of the United States which were filed with the General Claims Commission.

(c) The Secretary of the Treasury is authorized and directed, out of the sums covered into the fund pursuant to subsection (b) of this section, and after making the deduction provided for in section 10 (b), to make payments on account of awards and appraisals certified pursuant to sections 4 (b), 4 (c), and 6 (b) of this Act, of an amount not to exceed 30 per centum of the award or appraisal in each case, exclusive of interest.

(d) The Secretary of the Treasury is authorized and directed, to the extent that it may be possible to do so out of the sums covered into the fund pursuant to subsection (b) of this section, and after making the deduction provided for in section 10 (b)—

(1) to make similar payments of, not to exceed 30 per centum on account of the principal amount of the awards certified pursuant to section 5 (d) of this Act.

(2) after completing the payments prescribed by paragraph (1) of this subsection, to make payments, from time to time and in ratable proportions, on account of all awards and appraisals certified pursuant to the provisions of this Act, according to the proportions which the respective awards and appraisals, exclusive of interest, bear to the total amount in the fund available for distribution at the time such payments are made; and

(3) after payment has been made of the principal amounts of all such awards and appraisals, to make pro rata payments on account of accrued interest on such awards and appraisals as bear interest.

Sec. 9. (a) Subject to the limitations hereinafter provided, payments pursuant to section 8 of this Act, the Act approved April 10, 1935 (49 Stat. 149), and the joint resolution approved August 25, 1937 (50 Stat. 782), and applications for such payments, shall be made in accordance with such regulations as the Secretary of the Treasury may prescribe.

(b) Such payments shall be made only to the person or persons on behalf of whom the award or appraisal is made, except that—

(1) if such person is deceased or is under a legal disability, payment shall be made to his legal representative: Provided, That if the amount to be disbursed at any one time is not over $500 and there is no qualified executor or administrator, payment may be made to the person or persons found by the Secretary of the Treasury to be entitled thereto, without the necessity of compliance with the requirements of law with respect to the administration of estates;

(2) if an award or appraisal is made to the estate of a deceased person, and if there has been no administration of such person's estate, or if the administration of such person's estate has been terminated, payment may be made to the person or persons found by the Secretary of the Treasury to be entitled thereto;

(3) in the case of a partnership or corporation, the existence of which has been terminated and on behalf of which an award or appraisal is made, payment shall be made, except as provided in paragraphs (4) and (5), to the person or persons found by the Secretary of the Treasury to be entitled thereto;

(4) if a receiver or trustee for any such partnership or corporation has been duly appointed by a court of competent jurisdiction in the United States and has not been discharged prior to the
date of payment, payment shall be made to such receiver or trustee or in accordance with the order of the court;

(5) if a receiver or trustee for any such partnership or corporation, duly appointed by a court of competent jurisdiction in the United States, makes an assignment of the claim, or any part thereof, with respect to which an award or appraisal is made, or makes an assignment of such award or appraisal, or any part thereof, payment shall be made to the assignee, as his interest may appear; and

(6) In the case of an assignment of an award or an appraisal, or any part thereof, which is made in writing and duly acknowledged and filed, after such award or appraisal is certified to the Secretary of the Treasury, payment may, in the discretion of the Secretary of the Treasury, be made to the assignee, as his interest may appear.

(c) Whenever the Secretary of the Treasury shall find that any person is entitled to any such payment, such finding shall be an absolute bar to recovery by any other person against the United States, its officers, agents, or employees with respect to such payment.

(d) Any person who makes application for any such payment shall be held to have consented to all the provisions of this Act.

(e) The decisions of the Secretary of the Treasury in making such payments shall be final and conclusive and shall not be subject to review by any other officer of the Government.

(f) Nothing in this Act shall be construed as the assumption of any liability by the United States for the payment or satisfaction, in whole or in part, of any claim on behalf of any American national against the Government of Mexico.

Sec. 10. (a) There is hereby authorized to be appropriated, out of any money in the Treasury not otherwise appropriated, such sums as may be necessary to enable the Commission to carry out its functions under this Act.

(b) There shall be deducted from the amount of each payment made from the fund pursuant to subsections (c) and (d) of section 8, as reimbursement for the expenses incurred by the United States, an amount equal to 5 per centum of such payment. All amounts so deducted shall be covered into the Treasury to the credit of miscellaneous receipts.

Sec. 11. (a) The Secretary of the Treasury shall continue to distribute to the beneficiaries of the final awards rendered by the Special Mexican Claims Commission all moneys heretofore or hereafter received from the Government of Mexico pursuant to the Convention signed April 24, 1934, including interest on deferred payments.

(b) So much of the Act approved April 10, 1935, and of the joint resolution approved August 25, 1937, as may be inconsistent with this Act, is hereby repealed.

Sec. 12. Nothing in this Act is intended, or shall be deemed or construed, to apply to any claim or part of claim based upon or arising out of any international arbitral award rendered prior to the effective date of the convention between the United States and Mexico signed September 8, 1923.

Sec. 13. As used in this Act—

(a) The term "person" includes an individual, partnership, or corporation.

(b) The term "United States", when used in a geographical sense, includes the United States, its Territories and insular possessions (including the Philippine Islands), and the Canal Zone.

(c) The term "American national" includes (1) any person who is a citizen of the United States, and (2) any person who, though not
Provisions repealed.

SEC. 14. The following provisions of law are hereby repealed—
(a) So much of the Department of State Appropriation Act, 1936 (49 Stat. 76), of the Department of State Appropriation Act, 1937 (49 Stat. 1320), and of the Department of State Appropriation Act, 1938 (50 Stat. 271), as reads as follows: "Provided further, That from any sums received from the Mexican Government in settlement of a general claim of an American citizen against it, there shall be deducted and deposited in the Treasury of the United States as miscellaneous receipts, 5 per centum thereof in reimbursement of the Government of the United States of expenses incurred by it in respect of such claim".
(b) That portion of the joint resolution approved April 10, 1939 (53 Stat. 573), reading as follows: "Provided, That any expenditures from the amount herein authorized to be appropriated shall become a first charge upon any moneys received from the Government of Mexico in settlement of the respective claims, and the amount of such expenditures shall be deducted from the first payment by the Mexican Government and deposited in the Treasury of the United States as miscellaneous receipts".

Approved, December 18, 1942.

[CHAPTER 767] AN ACT

To further the war effort by authorizing the substitution of other materials for strategic metals used in minor coinage, to authorize the forming of worn and uncurrenct standard silver dollars into bars, and for other purposes.

SEC. 1. That there shall be included among the coins of the United States one or more special series of coins: Provided, That the coinage, issuance, and circulation of the coins provided for by this section shall be subject in all respects to the conditions, terms, provisions, limitations, and exceptions specified in subsections (b) to (j) hereof.

(b) No denomination or series of coins provided for by this section shall be coined unless and until the Secretary of the Treasury shall have issued an order that shall (1) prescribe the particular denomination or series, stating the pertinent physical properties, including content, weight, dimensions, shape, and design; Provided, That in determining such physical properties the Secretary shall take into consideration the use of such coins in coin-operated devices; and (2) state that he has determined, after consultation with the appropriate officials charged with the production of war material, that the coinage and circulation of the particular series will operate to conserve strategic metals in furtherance of the war effort.

(c) There shall be no coinage pursuant to the provisions of this section after December 31, 1946.

(d) The coinage provided for by this section shall not be of other denominations than 1 cent piece and 3 cent piece, and the amount of coinage of each such denomination shall be prescribed by the Secretary of the Treasury.

(e) Each denomination of coins provided for by this section shall constitute a series: Provided, That if one denomination is coined in more than one physical form or composition, the pieces of each different physical form or composition shall constitute a separate series.

(f) The coinage provided for by this section shall be in pieces of such metallic, or other or different content, weight, dimensions, shape, limits of tolerance, and design (including devices and
legends), as the Secretary of the Treasury may by regulation prescribe for the particular denomination or series: Provided, That no silver shall be used for the coinage provided for by this section except as specified in subsection (g) hereof.

(g) For the coinage of any series, the Secretary of the Treasury is hereby authorized to allocate to the Director of the Mint, at such times and in such amounts as the Secretary of the Treasury deems necessary, any silver bullion in the monetary stocks of the United States not then held for redemption of any outstanding silver certificates. Silver contained in any pieces coined under section 1 of this Act shall be accounted for by entries in the fund established for the purchase of metal for minor coinage: Provided, That the value of any silver bullion accounted for in said fund shall not be considered for the purpose of determining the statutory limit of said fund: Provided further, That the gain from the coinage of silver hereunder shall be accounted for by entries in the minor coinage profit fund. If any series is coined of silver or in part of silver, the pieces of said series shall nevertheless be deemed to be other than silver coins, subsidiary silver coins, silver coinage, or subsidiary silver coinage within the meaning of the monetary laws of the United States.

(h) The coinage provided for by this section shall be minor coinage, and the provisions of amended section 3528 of the Revised Statutes (U. S. C., title 31, sec. 340) shall apply with respect to any necessary purchases of metal or other material for the coinage provided for by this section: Provided, however, That contracts for said purchases may be entered into in accordance with the provisions of title II of the First War Powers Act, 1941 (55 Stat. 839; U. S. C., Supp. 1, title 50, app., sec. 611).

(i) For the purpose of amended section 3529 of the Revised Statutes (U. S. C., title 31, sec. 341), the coinage provided for in this section shall be in the same category as the minor coins referred to in said section 3529.

(j) Except as provided in this Act, the coinage provided for by this section shall be subject in all respects to the monetary laws of the United States, including, but not by way of limitation, the laws pertaining to counterfeiting, to legal tender, and to the distribution, exchange, and redemption of coins and currency.

Sec. 2. During the period when the coinage provided for by section 1 of this Act may be coined, the Secretary of the Treasury is hereby authorized in his discretion to cause the coinage of any or all of the other minor coins to be suspended for the whole of said period or for any part or parts thereof.

Sec. 3. The Secretary of the Treasury shall cause all worn and uncurrenet minor coin of the United States, heretofore or hereafter issued, received in the Treasury, to be melted down, the resulting metal and material to be used for coinage or sold, which sale is hereby authorized. Such coin (including any metal and material derived therefrom), and any loss resulting from the difference between the nominal or face value of such coin and the amount the same will produce in new coin, and any loss resulting from the sale of the metal or other material, shall be accounted for by entries in the fund established for the purchase of metal for minor coinage and said fund shall be reimbursed out of the special fund denominated the minor coinage profit fund: Provided, That the value of any coin (including any metal and material derived therefrom) accounted for as provided herein shall not be considered for the purpose of determining the statutory limit of the fund established for the purchase of metal for minor coinage. The proceeds from any sale pursuant to this section shall be accounted for by entries in the fund established for the purchase of metal for minor coinage.
Worn and uncurrent standard silver dollars.

Proviso.

Place of coinage.

Appropriation authorized.

Orders, regulations, and instructions.

Sect. 4. All worn and uncurrent standard silver dollars now held or hereafter received in the Treasury shall be formed into bars of such weights and degrees of fineness as the Secretary of the Treasury may direct; and the Director of the Mint is hereby authorized to cause the bars obtained pursuant to the provisions of this section to be used for coinage: Provided, however, That whenever such bars are obtained from standard silver dollars held as security for outstanding silver certificates, an equal amount of silver shall be allocated as security for outstanding silver certificates when such bars are used for coinage.

Sect. 5. The Director of the Mint shall cause the coinage provided for by section 1 of this Act to be coined in the United States coinage mints or to be coined in whole or in part at such other places or plants as the Director may, with the approval of the Secretary of the Treasury, designate; and the Director, with the approval of the Secretary, is hereby authorized to enter into such contracts as may be necessary to carry out the purposes of this Act.

Sect. 6. There is authorized to be appropriated, out of any money in the Treasury not otherwise appropriated, the sum of $5,000,000 which shall be available for expenditure under the direction of the Secretary of the Treasury and in his discretion, for any purpose in connection with the carrying out of this Act.

Sect. 7. The Secretary of the Treasury is hereby authorized to issue such orders, regulations, and instructions as he may deem necessary or proper to carry out the purposes of this Act.

Approved, December 18, 1942.

[CHAPTER 768]

AN ACT

Relating to the appointment and retirement in the Naval and Marine Corps Reserve of persons with physical disabilities, and for other purposes.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That hereafter persons who are otherwise qualified but who have other than organic physical defects which will not interfere with the performance of general or special duties to which they may be assigned, may be issued appointments in the Naval and Marine Corps Reserve and ordered to active duty, and officers now in the Naval and Marine Corps Reserve may likewise be ordered to active duty under similar circumstances: Provided, That any officer of the Naval Reserve or the Marine Corps Reserve hereafter appointed or ordered to active duty upon waiver of physical disability shall not be eligible for retirement benefits by reason of the disability for which waiver was required at the time of appointment or orders to active duty or by reason of any aggravation of such disability: Provided further, That such officer, however, shall be eligible for retirement benefits as provided by law for a disability incident to the service: And provided further, That except for retirement based upon disability for which waiver is required under this Act, or aggravation of such disability, this Act shall not be construed to deprive any person of any right or benefit authorized under any other Act.

Sect. 2. For the purposes of applying section 607 of the National Service Life Insurance Act of 1940, or section 302 of the World War Veterans' Act, 1924, as amended, any disability for which waiver was required as a condition to tender of commission under this Act shall be deemed to be a disability resulting from an injury or disease traceable to the extra hazard of military or naval service.

Approved, December 18, 1942.
[CHAPTER 769]  
AN ACT  
Relating to the administration of grazing districts.  
Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the Secretary of the Interior may require field employees of the Grazing Service to furnish horses and miscellaneous equipment necessary for the performance of their official work and may provide at Government expense forage, care, and housing for such animals and equipment.  
Approved, December 18, 1942.

[CHAPTER 780]  
AN ACT  
To authorize the Secretary of Commerce to establish fees or charges for services performed or publications furnished by the Department of Commerce.  
Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the Secretary of Commerce is hereby authorized to establish, from time to time, a schedule or schedules of reasonable fees or charges for services performed or for any publications furnished by the Department of Commerce or any of the agencies thereof, to, for, or on behalf of individuals, corporations, associations, or others, at their request or as required by law, except those services performed for or publications furnished to the Government of the United States, its Territories or possessions, and the governments of the several States and the District of Columbia. All charges or fees authorized hereby shall be collected by the Secretary of Commerce or his representatives from the aforesaid individuals, corporations, associations, or others, and the proceeds thereof shall be covered into the Treasury of the United States as miscellaneous receipts: Provided, That nothing in this Act shall alter, amend, modify, or repeal any existing law prescribing fees or charges or authorizing the prescribing of fees or charges for services performed or for any publications furnished by the Department of Commerce or any of its several agencies.  
Approved, December 19, 1942.

[CHAPTER 781]  
JOINT RESOLUTION  
Fixing the date of meeting of the first session of the Seventy-eighth Congress.  
Resolved by the Senate and House of Representatives of the United States of America in Congress assembled, That the joint resolution entitled “Joint resolution fixing the dates of meeting of the second session of the Seventy-seventh Congress and of the first session of the Seventy-eighth Congress”, approved January 2, 1942, is amended by striking out “Monday, January 4, 1943” and inserting in lieu thereof “Wednesday, January 6, 1943”.  
Approved, December 19, 1942.

[CHAPTER 797]  
AN ACT  
Amending the provisions governing the issuance of patent for certain lands to the town of Fletcher, Oklahoma.  
Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the Secretary of the Interior may issue a patent in fee simple to the town of Fletcher, Oklahoma, under section 22 of the Act of May 2, 1890
Proceeds from sale of land.

SEC. 1. The proceeds from the sale of such parcels of land shall be used by the Town Board of Fletcher, Oklahoma, first, to repair and improve the water system in such town; and, second, to construct a town building containing, among other things, a fire station, jail, and town hall.

Approved, December 22, 1942.

[CHAPTER 798] JOINT RESOLUTION

Extending until April 30, 1943, the period for which overtime rates of compensation may be paid under the Acts of June 28, 1940 (54 Stat. 676), October 21, 1940 (54 Stat. 1205), and June 3, 1941 (55 Stat. 241), and for other purposes.

Resolved by the Senate and House of Representatives of the United States of America in Congress assembled, That the joint resolution entitled "Joint resolution extending the period for which overtime rates of compensation may be paid under certain Acts", approved July 3, 1942, is amended by striking out "November 30, 1942," and inserting "April 30, 1943"; Provided, That the authorization contained herein to pay overtime compensation to certain groups of employees is hereby extended, effective December 1, 1942, to all civilian employees in or under the United States Government, including Government-owned or controlled organizations (except employees in the legislative and judicial branches), and to those employees of the District of Columbia municipal government who occupy positions subject to the Classification Act of 1923, as amended: Provided further, That such extension shall not apply to (a) those whose wages are fixed on a daily or hourly basis and adjusted from time to time in accordance with prevailing rates by wage boards or similar administrative authority serving the same purpose, (b) elected officials, (c) heads of departments, independent establishments and agencies, and (d) employees outside the continental limits of the United States, including Alaska, who are paid in accordance with local prevailing native wage rates for the area in which employed: Provided further, That overtime compensation authorized herein and under the Act approved February 10, 1942 (Public Law Numbered 450, Seventy-seventh Congress) and section 4 of the Act approved May 2, 1941 (Public Law Numbered 46, Seventy-seventh Congress), as amended, shall be payable only on that part of an employee's basic compensation not in excess of $2,900 per annum, and each such employee shall be paid only such overtime compensation or portion thereof as will not cause his aggregate compensation to exceed a rate of $5,000 per annum: And provided further, That officers or employees whose compensation is based upon mileage, postal receipts, fees, piecework, or other than a time period basis or whose hours of duty are intermittent, irregular, or less than full time, substitute employees whose compensation is based upon a rate per hour or per day, and employees in or under the legislative and judicial branches, shall be paid additional compensation, in lieu of the overtime compensation authorized herein, amounting to 10 per centum of so much of their earned basic compensation as is not in excess of a rate of $2,900 per annum, and each such employee shall be paid only such additional compensation or portion thereof as will not cause his aggregate compensation to exceed a rate of $5,000 per annum.
SEC. 2. Within thirty days after the enactment of this Act the heads of departments and agencies in the executive branch, whose employees are affected by the provisions of this joint resolution, shall present to the Director of the Bureau of the Budget such information as he shall require for the purpose of justifying the number of employees in their respective departments or agencies. If any such department or agency fails to present such information or if, in the opinion of the Director, the information so presented fails to disclose that the number of such employees in any department or agency is necessary to the proper and efficient exercise of its functions, the personnel of such department or agency shall be reduced, upon the order of the Director, by such number as the Director finds to be in excess of the minimum requirements of such department or agency. Upon the expiration of thirty days from the date of issuance of such order by the Director of the Bureau of the Budget the provisions of the first section of this joint resolution shall cease to be applicable to the employees of the agency affected by such order, unless and until the head thereof has certified to the Director of the Bureau of the Budget that such order has been complied with. The Civil Service Commission is authorized to transfer to other departments or agencies any employees released pursuant to this section, whose services are needed in and can be effectively utilized by such other departments or agencies.

SEC. 3. The provisions of the Saturday half-holiday law of March 3, 1931 (46 Stat. 1482; U. S. C., title 5, sec. 26 (a) ), are hereby suspended for the period during which this joint resolution is in effect.

SEC. 4. This joint resolution shall take effect as of December 1, 1942, and shall terminate on April 30, 1943, or such earlier date as the Congress by concurrent resolution may prescribe.

Approved, December 22, 1942.
AN ACT

To authorize the exchange of lands not in Federal ownership within the Olympic National Park, Washington, for national forest lands in the State of Washington.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That title to State, county, and private lands situated north of the line between townships 27 and 28 north, Willamette base and meridian, Washington, and within the boundaries of the Olympic National Park as now or hereafter established by proclamation of the President of the United States, shall be subject to acceptance under the provisions of the Act approved March 20, 1922 (42 Stat. 465; 16 U. S. C. 485), and such lands when vested in the ownership of the United States shall be a part of the Olympic National Park subject to all laws and regulations applicable thereto.

Approved, December 22, 1942.

AN ACT

To permit the reemployment of persons retired under the Alaska Railroad Retirement Act.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That any person heretofore or hereafter retired from the service under the provisions of the Alaska Railroad Retirement Act (49 Stat. 2017; 5 U. S. C., ch. 14A) and who is beyond the retirement age shall be eligible for reemployment in the service of the Alaska Railroad or in the service of the War or Navy Departments if the appointing authority determines that such person is qualified and is physically capable of performing the duties of the position.

Sec. 2. There shall be deducted and withheld from the basic salary, pay, or compensation of such reemployed person and credited to his account as provided in the Alaska Railroad Retirement Act the regular deductions prescribed by such Act. The payment of the annuity of such person shall be terminated during the period of reemployment under this Act. Any such person whose annuity is terminated shall,
upon the termination of his appointment, have his subsequent annuity rights determined under the provisions of law in effect at the time of such termination.

SEC. 3. The appointing officer may terminate the employment of any person reemployed under this Act, without prejudice to his annuity rights, when such appointing officer believes it to be in the best interest of the service to do so, or when such reemployed person's services are no longer required.

SEC. 4. The provisions of this Act shall remain in force only during the continuance of the present war and for six months after the termination of the war, or until such earlier time as the Congress by concurrent resolution or the President may designate.

Approved, December 22, 1942.

[CHAPTER 802]

AN ACT

To authorize increases in wages for certain employees of The Alaska Railroad for services rendered from September 1, 1941, to December 31, 1941, inclusive.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That for services rendered during the period September 1, 1941, to December 31, 1941, inclusive, increases in wages over the amounts or rates paid during said period in accordance with the then current wage schedule are hereby authorized for employees of The Alaska Railroad in Alaska, including contract employees, but excluding the general manager, longshoremen, Eska Mine employees, bridge guards, news agents, field representatives, employees paid $1 per annum or per month, and special agents other than the chief special agent and assistant chief special agent, as follows: For locomotive engineers, locomotive firemen, conductors, baggagemen, brakemen, hostlers, hostler helpers, engine watchmen, and engineer-hostlers, 71/2 per centum; for hourly employees, 11.25 cents per hour; for per diem employees, 90 cents per day; for monthly employees, $22.50 per month; for per annum employees, $270 per annum; for contract river boat employees, $135 per season; overtime pay for monthly employees, 11.03 cents per hour. The said increases in wages shall be computed in accordance with the regular practice of The Alaska Railroad, and the funds of The Alaska Railroad shall be available for the payment thereof.

Approved, December 22, 1942.

[CHAPTER 803]

AN ACT

To authorize payment by the departments and agencies of the United States, notwithstanding section 89 of the Act of April 30, 1900 (31 Stat. 141), for the use, during a limited period, of certain wharves of the Territory of Hawaii.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That notwithstanding the provision of section 89 of the Act of Congress approved April 30, 1900, that “no tolls or charges shall be made by the Government of the Territory of Hawaii for the use of any such property by the United States, or by any vessel of war, tug, revenue cutter, or other boat or transport in the service of the United States”, the departments and agencies of the United States are authorized to pay to the Territory of Hawaii, the reasonable value, as determined by the department or agency concerned, of such use during the period commencing on January 1, 1942, and ending, unless Congress shall fix an earlier date, six months after the termination of the present war.

Approved, December 22, 1942.
AN ACT

To amend the District of Columbia Appropriation Act, 1943, so as to authorize the use of public-school buildings in the District of Columbia as and for day nurseries and nursery schools, and for other purposes.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That so much of the Act entitled "An Act making appropriations for the government of the District of Columbia and other activities chargeable in whole or in part against the revenues of such District for the fiscal year ending June 30, 1943, and for other purposes", approved June 27, 1942, as reads: "No part of the foregoing appropriations for public schools shall be used for instructing children under five years of age except children entering during the first half of the school year who will be five years of age by November 1, 1942, and children entering during the second half of the school year who will be five years of age by March 15, 1943: Provided, That this limitation shall not be considered as preventing the employment of a matron and the care of children under school age at the Webster School whose parent or parents are in attendance in connection with Americanization work," be, and the same is hereby, repealed.

SEC. 2. Notwithstanding any other provision of law, the buildings, grounds, and equipment of the public schools of the District of Columbia may be used as and for day nurseries and nursery schools for children of school or under school age.

Fees.

SEC. 3. The sponsoring agency is authorized and directed to exact from the parent, parents, or guardian of any child admitted to the day nurseries or nursery schools authorized by this Act a fee commensurate with the ability of such parent, parents, or guardian to pay, as determined by such sponsoring agency: Provided, That such sponsoring agency is authorized to admit without charge any child whose parent, parents, or guardian are unable to make any contribution. All fees collected under the provisions of this Act shall be paid to the collector of taxes of the District of Columbia and deposited into the Treasury of the United States to the credit of the account "Miscellaneous trust fund deposits, District of Columbia, day nurseries", and shall be disbursed in the same manner as other trust funds are disbursed by the District of Columbia. The said trust fund shall be available to pay any necessary expenses incident to the operation of the day nurseries or nursery schools authorized by this Act, not otherwise provided for.

Approved, December 22, 1942.

AN ACT

To increase the pay and allowances of members of the Army Nurse Corps, and for other purposes.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That hereafter, during the present war and for six months thereafter, the members of the Army Nurse Corps shall have relative rank and receive pay and money allowances for subsistence and rental of quarters, and mileage and other travel allowances, as now or hereafter provided by law, for commissioned officers, without dependents, of the Regular Army in the sixth to the first pay periods, respectively.

SEC. 2. Hereafter, during the present war and for six months thereafter, there shall be included in the Medical Department of the Army such female dietetic and physical therapy personnel (exclusive
of students and apprentices) as the Secretary of War may consider necessary, whose qualifications, duties, and assignments shall be in accordance with regulations to be prescribed by the Secretary, and who shall be appointed and, at his discretion be removed, by the Surgeon General, subject to the approval of the Secretary. Such personnel shall have relative rank and receive pay and money allowances for subsistence and rental of quarters, and mileage and other travel allowances, as now or hereafter provided by law, for commissioned officers, without dependents, of the Regular Army in the third to the first pay periods, respectively. Persons appointed under the provisions of this section and their dependents shall be entitled to the same allowances and the same rights, privileges, benefits, and gratuities as members of the Army Nurse Corps and their dependents.

Sec. 3. The superintendent of the Army Nurse Corps shall receive pay and allowances of the sixth pay period and have the relative rank of colonel; such assistant superintendents or directors as the Secretary of War may designate shall receive pay and allowances of the fifth or fourth pay periods and have the relative rank of lieutenant colonel or major, respectively; one chief dietitian may be designated by the Secretary of War as Director of Dietitians and one chief physical therapy aide may be designated by the Secretary of War as Director of Physical Therapy Aides, each to have the relative rank of major and receive the pay and allowances of the third pay period; all other assistant superintendents and assistant directors, chief dietitians and chief physical therapy aides shall receive pay and allowances of the third pay period and have the relative rank of captain; chief nurses, head dieticians and head physical therapy aides shall receive the pay and allowances of the second pay period and have the relative rank of first lieutenant; and head nurses, nurses, dieticians and physical therapy aides shall receive pay and allowances of the first pay period and have the relative rank of second lieutenant. Every person paid under the provisions of this Act shall receive an increase of 5 per centum of the base pay of her period for each three years of service up to thirty years, and during any period of service while on sea duty as such duty may be defined by the Secretary of War, or duty in any place beyond the continental limits of the United States or in Alaska, an increase in base pay of 10 per cent. In computing service of members of the Army Nurse Corps there shall be credited active service in the Army Nurse Corps and in the Navy Nurse Corps, active service as contract nurse prior to February 2, 1901, and service as a reserve nurse on active duty since February 2, 1901. In computing service of female dietetic and physical therapy personnel there shall be credited all active full-time service (except as a student or apprentice) in the dietetic or physical therapy categories rendered subsequent to April 6, 1917, as a civilian employee of the War Department.

Sec. 4. Employment by the military establishment of female dietetic and female physical therapy personnel (except students and apprentices) shall be limited to persons appointed under the provisions of this Act while its provisions are in effect. Appointments of such personnel (except students and apprentices) under the provisions of any other law are hereby terminated as of the last day of the third month following the month in which this Act is enacted if not sooner terminated. Persons whose appointments are terminated by the provisions of this section may be appointed under the provisions of this Act in accordance with such regulations as may be promulgated by the Secretary of War.

Sec. 5. The Secretary of War is authorized to use appropriations available to the Military Establishment to carry into effect the provisions of this Act.

65714—43—pt. I—68
**Technical personnel for duty outside U. S.**

**SEC. 6.** During the present war and for six months thereafter, the President is authorized to provide for the appointment or enrollment in the Medical Department of the Army of technical and professional, female personnel in categories required for duty outside the continental United States. Such personnel shall be distributed, in accordance with regulations prescribed by the Secretary of War, in relative ranks and grades corresponding to the commissioned and enlisted grades of the Regular Army; and the Secretary shall have complete authority to define the qualifications for all of the grades in which such personnel are distributed. Such personnel shall receive pay and money allowances for subsistence and rental of quarters and mileage and other travel allowances, as now or hereafter provided by law for military personnel of comparable grade, without dependents. Persons so appointed and their dependents shall be entitled to the same allowances and the same rights, privileges, benefits, and gratuities as members of the Army Nurse Corps and their dependents. Persons so enrolled and their dependents shall be entitled to the same allowances and the same rights, privileges, benefits, and gratuities as enlisted men of the Regular Army and their dependents.

**Navy Nurse Corps. Rank, pay, and allowances.**

**SEC. 7.** That hereafter, during the present war and for six months thereafter, the superintendent and all other members of the Navy Nurse Corps shall have relative rank and be entitled to receive the same pay, and money allowances for subsistence and rental of quarters, and mileage and other travel allowances as are authorized by this Act for corresponding grades and relative ranks in the Army Nurse Corps. The Secretary of the Navy is authorized to use appropriations available to the Naval Establishment to carry into effect the provisions of this section.

Approved, December 22, 1942.

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**CHAPTER 806**

**JOINT RESOLUTION**

To amend Public Law Numbered 623, approved June 22, 1942, entitled "Joint resolution to codify and emphasize existing rules and customs pertaining to the display and use of the flag of the United States of America".

Resolved by the Senate and House of Representatives of the United States of America in Congress Assembled, That Public Law Numbered 623, approved June 22, 1942, entitled "Joint resolution to codify and emphasize existing rules and customs pertaining to the display and use of the flag of the United States of America", be, and the same is hereby amended to read as follows:

That the following codification of existing rules and customs pertaining to the display and use of the flag of the United States of America be, and it is hereby, established for the use of such civilians or civilian groups or organizations as may not be required to conform with regulations promulgated by one or more executive departments of the Government of the United States.

**SEC. 2.** (a) It is the universal custom to display the flag only from sunrise to sunset on buildings and on stationary flagstaffs in the open. However, the flag may be displayed at night upon special occasions when it is desired to produce a patriotic effect.

(b) The flag should be hoisted briskly and lowered ceremoniously.

(c) The flag should not be displayed on days when the weather is inclement.

(d) The flag should be displayed on all days when the weather permits, especially on New Year's Day, January 1; Inauguration Day, January 20; Lincoln's Birthday, February 12; Washington's Birthday, February 22; Army Day, April 6; Easter Sunday (variable); Mother's
Day, second Sunday in May; Memorial Day (half staff until noon), May 30; Flag Day, June 14; Independence Day, July 4; Labor Day, first Monday in September; Constitution Day, September 17; Columbus Day, October 12; Navy Day, October 27; Armistice Day, November 11; Thanksgiving Day, fourth Thursday in November; Christmas Day, December 25; such other days as may be proclaimed by the President of the United States; the birthdays of States (dates of admission); and on State holidays.

(e) The flag should be displayed daily, weather permitting, on or near the main administration building of every public institution.

(f) The flag should be displayed in or near every polling place on election days.

(g) The flag should be displayed during school days in or near every schoolhouse.

Sec. 3. That the flag, when carried in a procession with another flag or flags, should be either on the marching right; that is, the flag's own right, or, if there is a line of other flags, in front of the center of that line.

(a) The flag should not be displayed on a float in a parade except from a staff, or as provided in subsection (i).

(b) The flag should not be draped over the hood, top, sides, or back of a vehicle or of a railroad train or a boat. When the flag is displayed on a motorcar, the staff shall be fixed firmly to the chassis or clamped to the radiator cap.

(c) No other flag or pennant should be placed above or, if on the same level, to the right of the flag of the United States of America, except during church services conducted by naval chaplains at sea, when the church pennant may be flown above the flag during church services for the personnel of the Navy.

(d) The flag of the United States of America, when it is displayed with another flag against a wall from crossed staffs, should be on the right, the flag's own right, and its staff should be in front of the staff of the other flag.

(e) The flag of the United States of America should be at the center and at the highest point of the group when a number of flags of States or localities or pennants of societies are grouped and displayed from staffs.

(f) When flags of States, cities, or localities, or pennants of societies are flown on the same halyard with the flag of the United States, the latter should always be at the peak. When the flags are flown from adjacent staffs, the flag of the United States should be hoisted first and lowered last. No such flag or pennant may be placed above the flag of the United States or to the right of the flag of the United States.

(g) When flags of two or more nations are displayed, they are to be flown from separate staffs of the same height. The flags should be of approximately equal size. International usage forbids the display of the flag of one nation above that of another nation in time of peace.

(h) When the flag of the United States is displayed from a staff projecting horizontally or at an angle from the window sill, balcony, or front of a building, the union of the flag should be placed at the peak of the staff unless the flag is at half staff. When the flag is suspended over a sidewalk from a rope extending from a house to a pole at the edge of the sidewalk, the flag should be hoisted out, union first, from the building.

(i) When the flag is displayed otherwise than by being flown from a staff, it should be displayed flat, whether indoors or out, or so suspended that its folds fall as free as though the flag were staffed.
Suspension over middle of street.

(j) When the flag is displayed over the middle of the street, it should be suspended vertically with the union to the north in an east and west street or to the east in a north and south street.

On a speaker’s platform.

(k) When used on a speaker’s platform, the flag, if displayed flat, should be displayed above and behind the speaker. When displayed from a staff in a church or public auditorium, if it is displayed in the chancel of a church, or on the speaker’s platform in a public auditorium, the flag should occupy the position of honor and be placed at the clergyman’s or speaker’s right as he faces the congregation or audience. Any other flag so displayed in the chancel or on the platform should be placed at the clergyman’s or speaker’s left as he faces the congregation or audience. But when the flag is displayed from a staff in a church or public auditorium elsewhere than in the chancel or on the platform it shall be placed in the position of honor at the right of the congregation or audience as they face the chancel or platform. Any other flag so displayed should be placed on the left of the congregation or audience as they face the chancel or platform.

Unveiling a statue or monument.

(l) The flag should form a distinctive feature of the ceremony of unveiling a statue or monument, but it should never be used as the covering for the statue or monument.

Half staff.

(m) The flag, when flown at half staff, should be first hoisted to the peak for an instant and then lowered to the half-staff position. The flag should be again raised to the peak before it is lowered for the day. By “half staff” is meant lowering the flag to one-half the distance between the top and bottom of the staff. Crepe streamers may be affixed to spear heads or flagstaffs in a parade only by order of the President of the United States.

Crepe streamers.

Use as drapery, festoon, etc.

(n) When the flag is used to cover a casket, it should be so placed that the union is at the head and over the left shoulder. The flag should not be lowered into the grave or allowed to touch the ground.

Bunting.

Distress signal.

Disrespect. Restrictions on use.

Sec. 4. That no disrespect should be shown to the flag of the United States of America; the flag should not be dipped to any person or thing. Regimental colors, State flags, and organization or institutional flags are to be dipped as a mark of honor.

Use for advertising or novelty purposes.

Care of flag.

(a) The flag should never be displayed with the union down save as a signal of dire distress.

(b) The flag should never touch anything beneath it, such as the ground, the floor, water, or merchandise.

(c) The flag should never be carried flat or horizontally, but always aloft and free.

(d) The flag should never be used as drapery of any sort whatsoever, never festooned, drawn back, nor up, in folds, but always allowed to fall free. Bunting of blue, white, and red, always arranged with the blue above, the white in the middle, and the red below, should be used for covering a speaker’s desk, draping the front of a platform, and for decoration in general.

(e) The flag should never be fastened, displayed, used, or stored in such a manner as will permit it to be easily torn, soiled, or damaged in any way.

(f) The flag should never be used as a covering for a ceiling.

(g) The flag should never have been placed upon it, nor on any part of it, nor attached to it any mark, insignia, letter, word, figure, design, picture, or drawing of any nature.

(h) The flag should never be used as a receptacle for receiving, holding, carrying, or delivering anything.

Care of flag.

(i) The flag should never be used for advertising purposes in any manner whatsoever. It should not be embroidered on such articles as cushions or handkerchiefs and the like, printed or otherwise impressed on paper napkins or boxes or anything that is designed
for temporary use and discard; or used as any portion of a costume or athletic uniform. Advertising signs should not be fastened to a staff or halyard from which the flag is flown.

(j) The flag, when it is in such condition that it is no longer a fitting emblem for display, should be destroyed in a dignified way, preferably by burning.

Sec. 5. That during the ceremony of hoisting or lowering the flag or when the flag is passing in a parade or in a review, all persons present should face the flag, stand at attention, and salute. Those present in uniform should render the military salute. When not in uniform, men should remove the headdress with the right hand holding it at the left shoulder, the hand being over the heart. Men without hats should salute in the same manner. Aliens should stand at attention. Women should salute by placing the right hand over the heart. The salute to the flag in the moving column should be rendered at the moment the flag passes.

Sec. 6. That when the national anthem is played and the flag is not displayed, all present should stand and face toward the music. Those in uniform should salute at the first note of the anthem, retaining this position until the last note. All others should stand at attention, men removing the headdress. When the flag is displayed, all present should face the flag and salute.

Sec. 7. That the pledge of allegiance to the flag, "I pledge allegiance to the flag of the United States of America and to the Republic for which it stands, one Nation indivisible, with liberty and justice for all", be rendered by standing with the right hand over the heart. However, civilians will always show full respect to the flag when the pledge is given by merely standing at attention, men removing the headdress. Persons in uniform shall render the military salute.

Sec. 8. Any rule or custom pertaining to the display of the flag of the United States of America, set forth herein, may be altered, modified, or repealed, or additional rules with respect thereto may be prescribed, by the Commander in Chief of the Army and Navy of the United States, whenever he deems it to be appropriate or desirable; and any such alteration or additional rule shall be set forth in a proclamation.

Approved, December 22, 1942.

[CHAPTER 810] JOINT RESOLUTION

Extending seasons greetings to our armed forces.

Resolved by the Senate and House of Representatives of the United States of America in Congress assembled, That the Congress of the United States, on behalf of the American people, and with a deep and abiding sense of gratitude, does hereby convey to the members of our armed forces and auxiliary services, and those of our Allies on land, on sea, and in the air, its best wishes and greetings of the season to them and to their families and its fervent hope and prayer for a speedy and complete victory and a lasting peace; and be it further

Resolved, That the Congress of the United States does hereby respectfully request that the Commander in Chief of our armed forces, President Franklin Delano Roosevelt, transmit these greetings through the proper and official channels to the armies throughout the world.

Approved, December 23, 1942.
December 24, 1942
[Public Law 83-11]

To coordinate Federal reporting services, to eliminate duplication and reduce the cost of such services, and to minimize the burdens of furnishing information to Federal agencies.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That this Act may be cited as the “Federal Reports Act of 1942”.

Sec. 2. It is hereby declared to be the policy of the Congress that information which may be needed by the various Federal agencies should be obtained with a minimum burden upon business enterprises (especially small business enterprises) and other persons required to furnish such information, and at a minimum cost to the Government, that all unnecessary duplication of efforts in obtaining such information through the use of reports, questionnaires, and other such methods should be eliminated as rapidly as practicable; and that information collected and tabulated by any Federal agency should insofar as is expedient be tabulated in a manner to maximize the usefulness of the information to other Federal agencies and the public.

Sec. 3. (a) With a view to carrying out the policy of this Act, the Director of the Bureau of the Budget (hereinafter referred to as the “Director”) is directed from time to time (1) to investigate the needs of the various Federal agencies for information from business enterprises, from other persons, and from other Federal agencies; (2) to investigate the methods used by such agencies in obtaining such information; and (3) to coordinate as rapidly as possible the information-collecting services of all such agencies with a view to reducing the cost to the Government of obtaining such information and minimizing the burden upon business enterprises and other persons, and utilizing, as far as practicable, the continuing organization, files of information and existing facilities of the established Federal departments and independent agencies.

(b) If, after any such investigation, the Director is of the opinion that the needs of two or more Federal agencies for information from business enterprises and other persons will be adequately served by a single collecting agency, he shall fix a time and place for a hearing at which the agencies concerned and any other interested persons shall have an opportunity to present their views. After such hearing, the Director may issue an order designating a collecting agency to obtain such information for any two or more of the agencies concerned, and prescribing (with reference to the collection of such information) the duties and functions of the collecting agency so designated and the Federal agencies for which it is to act as agent. Any such order may be modified from time to time by the Director as circumstances may require, but no such modification shall be made except after investigation and hearing as hereinbefore provided.

(c) While any such order or modified order is in effect, no Federal agency covered by such order shall obtain for itself any information which it is the duty of the collecting agency designated by such order to obtain.

(d) Upon the request of any party having a substantial interest, or upon his own motion, the Director is authorized within his discretion to make a determination as to whether or not the collection of any information by any Federal agency is necessary for the proper performance of the functions of such agency or for any other proper purpose. Before making any such determination, the Director may, within his discretion, give to such agency and to other interested persons an adequate opportunity to be heard or to submit statements in writing. To the extent, if any, that the Director determines the collection of
such information by such agency is unnecessary, either because it is not needed for the proper performance of the functions of such agency or because it can be obtained from another Federal agency or for any other reason, such agency shall not thereafter engage in the collection of such information.

(e) For the purposes of this Act, the Director is authorized to require any Federal agency to make available to any other Federal agency any information which it has obtained from any person after the date of enactment of this Act, and all such agencies are directed to cooperate to the fullest practicable extent at all times in making such information available to other such agencies: Provided, That the provisions of this Act shall not apply to the obtaining or releasing of information by the Bureau of Internal Revenue, the Comptroller of the Currency, the Bureau of the Public Debt, the Bureau of Accounts, and the Division of Foreign Funds Control of the Treasury Department: Provided further, That the provisions of this Act shall not apply to the obtaining by any Federal bank supervisory agency of reports and information from banks as provided or authorized by law and in the proper performance of such agency's functions in its supervisory capacity.

Sec. 4. (a) In the event that any information obtained in confidence by a Federal agency is released by that agency to another Federal agency, all the provisions of law (including penalties) which relate to the unlawful disclosure of any such information shall apply to the officers and employees of the agency to which such information is released to the same extent and in the same manner as such provisions apply to the officers and employees of the agency which originally obtained such information; and the officers and employees of the agency to which the information is released shall in addition be subject to the same provisions of law (including penalties) relating to the unlawful disclosure of such information as if the information had been collected directly by such agency.

(b) Information obtained by a Federal agency from any person or persons may, pursuant to this Act, be released to any other Federal agency only if (1) the information shall be released in the form of statistical totals or summaries; or (2) the information as supplied by persons to a Federal agency shall not, at the time of collection, have been declared by that agency or by any superior authority to be confidential; or (3) the persons supplying the information shall consent to the release of it to a second agency by the agency to which the information was originally supplied; or (4) the Federal agency to which another Federal agency shall release the information has authority to collect the information itself and such authority is supported by legal provision for criminal penalties against persons failing to supply such information.

Sec. 5. No Federal agency shall conduct or sponsor the collection of information, upon identical items, from ten to more persons (other than Federal employees considered as such) unless, in advance of adoption or revision of any plans or forms to be used in such collection,

(a) The agency shall have submitted to the Director such plans or forms, together with copies of such pertinent regulations and other related materials as the Director shall specify; and

(b) The Director shall have stated that he does not disapprove the proposed collection of information.

Sec. 6. The Director is authorized to make such rules and regulations as may be necessary to carry out the provisions of this Act.

Sec. 7. As used in this Act—

(a) The term "Federal agency" means any executive department, commission, independent establishment, corporation owned or controlled by the United States, board, bureau, division, service, office,
AN ACT

To encourage the discovery of oil and gas on the public domain during the continuance of the present war.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That, during the period of the national emergency proclaimed by the President May 27, 1941 (Proclamation Numbered 2487), upon a determination by the Secretary of the Interior that a new oil or gas field or deposit has been discovered by virtue of a well or wells drilled within the boundaries of any lease issued pursuant to the provisions of the Act, approved February 25, 1920, as amended (U. S. C., title 30, secs. 181-263), the royalty obligation of the lessee who drills such well or wells to the United States as to such new deposit shall be limited for a period of ten years following the date of such discovery to a flat rate of 12½% per centum in amount or value of all oil or gas produced from the lease.

Approved, December 24, 1942.

[CHAPTER 812]

AN ACT

To provide for the probate and distribution of restricted estates not exceeding $2,500 in value of deceased Indians of the Five Civilized Tribes in Oklahoma.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That exclusive jurisdiction is hereby conferred on the Secretary of the Interior to determine the heirs after notice and hearing under such rules and regulations as he may prescribe, and to probate the estate of any authority, or administration in the executive branch of the Government; but such terms shall not include the General Accounting Office nor the governments of the District of Columbia and of the Territories and possessions of the United States, and the various subdivisions of such governments.

(b) The term "person" means any individual, partnership, association, corporation, business trust, or legal representative, any organized group of persons, any State or Territorial government or branch thereof, or any political subdivision of any State or Territory or any branch of any such political subdivision.

(c) The term "information" means facts obtained or solicited by the use of written report forms, application forms, schedules, questionnaires, or other similar methods calling either (1) for answers to identical questions from ten or more persons other than agencies, instrumentalities, or employees of the United States or (2) for answers to questions from agencies, instrumentalities, or employees of the United States which are to be used for statistical compilations of general public interest.

Sec. 8. Any person failing to furnish information required by any such agency shall be subject to such penalties as are specifically prescribed by law, and no other penalty shall be imposed either by way of fine or imprisonment or by the withdrawal or denial of any right, privilege, priority, allotment, or immunity, except when the right, privilege, priority, allotment, or immunity, is legally conditioned on facts which would be revealed by the information requested.

Sec. 9. There are hereby authorized to be appropriated annually, out of any money in the Treasury not otherwise appropriated, such sums as may be necessary to carry out the provisions of this Act.

Approved, December 24, 1942.
deceased restricted Indian, enrolled or unenrolled, of the Five Civilized Tribes of Oklahoma, whenever the restricted estate consists only of funds or securities under the control of the Department of the Interior of an aggregate value not exceeding $2,500: Provided, That where such decedent died prior to the effective date of this Act, the distribution of such funds and securities, including the decedent's share of any tribal funds, shall be made in accordance with the statute of descent and distribution applicable at the date of death: And provided further, That where the decedent dies subsequently to the effective date of this Act distribution of all such funds and securities, including tribal funds aforesaid, shall be effected in accordance with the statute of descent and distribution of the State of Oklahoma.

Sec. 2. Prior to distribution of the estate to the individuals found entitled thereto under the provisions of section 1 of this Act, the Secretary of the Interior shall collect out of the funds or other property involved and pay into the Treasury of the United States a fee of $20 in those cases where the value of the estate is $250 or more but does not exceed $1,000; a fee of $25 where the value of the estate is more than $1,000 but less than $2,000; and a fee of $30 where the value of the estate is $2,000 or more.

Approved, December 24, 1942.

[CHAPTER 814]
An ACT
To reimpose the trust on certain lands allotted to Indians of the Klamath River Reservation, California.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the period of trust on lands allotted to Indians of the Klamath River Reservation, California, which expired July 31, 1919, and the legal title to which is still in the United States, is hereby reimposed and extended for a period of twenty-five years from July 31, 1919: Provided, That further extension of the period of trust may be made by the President, in his discretion, as provided by section 5 of the Act of February 8, 1887 (24 Stat. 388), and the Act of June 21, 1906 (34 Stat. 326).

Approved, December 24, 1942.

[CHAPTER 815]
An ACT
To eliminate certain lands from the Wapato Indian irrigation project, Yakima Reservation, Washington, cancel and adjust certain charges, and for other purposes.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the action of the Secretary of the Interior taken on the 9th day of September 1942, pursuant to the Act of June 22, 1936 (49 Stat. 1803), affecting certain lands of the Wapato Indian irrigation project, Yakima Reservation, Washington, is hereby confirmed as follows: (a) The elimination from the project of three hundred and eighty-six and one one-hundredth acres of land described in the Secretary's order; (b) the cancelation of $14,512.03, representing unpaid assessments against the land for construction, operation, maintenance, and penalties; (c) the cancelation of $880.38 of accrued operation, maintenance, and penalties against land not eliminated from the project; (d) the credit of $58 on future operation and maintenance assessments against the southwest quarter northeast quarter, section 7, township 10 north,
AN ACT

To provide relief to the owners of former Indian-owned land within the Oroville-Tonasket Irrigation District, Washington, and for other purposes.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the action of the Secretary of the Interior, by order dated May 19, 1942, taken pursuant to authority contained in the Act of June 22, 1936 (49 Stat. 1803), in the cancelation, deferment, and adjustment of irrigation charges due the United States against nine hundred and forty-seven one-hundredths acres of land formerly in individual Indian ownership, within the Oroville-Tonasket Irrigation District, Washington, is hereby confirmed as follows: (a) The cancelation of $11,963.76 of unpaid construction and operation charges; (b) the conditional cancelation of $28,045.31 of additional unpaid construction and operation charges to become effective upon the repayment, or upon the execution of contracts with individual landowners providing for the repayment in full, of the adjusted balance of $18,537.37 of unpaid like charges; (c) the continuation of the first lien against each allotment of land, notwithstanding any division or partitionment of such allotment resulting in separate ownership of different parts thereof, until the full amount due on the entire allotment has been paid and no refund or repayments shall be made to any landowner on account of any charges heretofore paid; and (d) the requiring of contracts with landowners, where necessary, covering the repayment over a period of years of their proper share of the adjusted balance of $18,537.37 of unpaid construction and operation charges: Provided, That the district may pay the said amount in one payment, in which event the lien of the Government shall be assigned to the district.

Sec. 2. Any assessments made against the lands eliminated from the project pending the confirmation of the Secretary's order are canceled and all payments made on account of any such assessments shall be credited to the lands retained in the project by the respective owners.

Sec. 3. In order to prevent the accumulation of delinquent project assessments or other proper charges against the lands described in the said order of the Secretary of the Interior and to protect all sums due the Government by the project landowners, the Secretary of the Interior is hereby authorized, in his discretion, to take such action as he may deem necessary, including the foreclosure of the Government's first lien for such unpaid charges created by the Act of May 18, 1916 (39 Stat. 154), or any other Act of Congress.

Approved, December 24, 1942.
cancel all charges carried on its books as apportioned against the lands of the Indians up to and including the date of the contract; (2) to recognize the prior first lien of the United States for the repayment of the adjusted charges remaining against the former Indian-owned lands approved by section 1 of this Act; and (3) to provide for the transfer of water rights from one tract of Indian-owned land within the said irrigation district to another, where, in the opinion of the Secretary of the Interior, such transfer is desirable and economically advisable in the proper utilization of the Indian lands.

Sec. 3. In order to prevent the accumulation of delinquent project assessments or other charges against the former Indian-owned lands within the Oroville-Tonasket Irrigation District, the Secretary of the Interior is hereby authorized, in his discretion, to take such action as he may deem necessary to protect the adjusted sums due the Government as approved by section 1 of this Act, including the foreclosure of the Government's lien.

Approved, December 24, 1942.

[CHAPTER 817]
AN ACT
To provide for the appointment of an additional district judge for the eastern and western districts of Missouri.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the President is authorized to appoint, by and with the advice and consent of the Senate, one additional United States district judge, who shall be an additional district judge for the eastern and western districts of Missouri. The judge so appointed shall at the time of his appointment be a resident and a citizen of the State of Missouri: Provided, That the first vacancy occurring in said office shall not be filled.

Approved, December 24, 1942.

[CHAPTER 818]
AN ACT
To provide for means of egress for buildings in the District of Columbia, and for other purposes.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the Commissioners of the District of Columbia, for protection against fire, are hereby authorized, after public hearing, to promulgate regulations to require the owner entitled to the beneficial use, rental, or control of any building now existing or hereafter erected, other than a private dwelling, which is three or more stories or over thirty feet in height, or is used as a hospital, school, asylum, sanitarium, convalescent home, or for similar use, or as a place of amusement, public assembly, restaurant, or for similar use, to provide, install, and maintain sufficient and suitable means of egress, guide signs, guide lights, exit lights, hall and stairway lights, standpipes, fire extinguishers, alarm gongs and striking stations, and such other appliances as the Commissioners may deem necessary for such buildings.

Sec. 2. It shall be unlawful for any person to occupy any building thirty days after notice in writing from the Commissioners of the District of Columbia or their designated agents that the owner entitled to the beneficial use, rental, or control of any building has failed or neglected to comply with the notice provided for by this Act to provide any such building with means of egress or appliances required by the regulations promulgated by the Commissioners of the District of Columbia under this Act.
SEC. 3. The notice from the Commissioners requiring the erection of means of egress and other appliances required by the regulations promulgated under this Act shall specify the character and number of means of egress or other appliances to be provided, the location of the same, and the time within which said means of egress or other appliances shall be provided, and in no case shall more than ninety days be allowed for compliance with said notice unless the Commissioners shall, in their discretion, deem it necessary to extend their time.

SEC. 4. Any owner entitled to the beneficial use, rental, or control of any building failing or neglecting to provide means of egress, guide signs, guide lights, exist lights, hall and stairway lights, stand-pipes, fire extinguishers, alarm gongs and striking stations, or other appliances required by the regulations promulgated under this Act after notice from the Commissioners or their designated agents so to do, shall, upon conviction thereof, be punished by a fine of not less than $10 nor more than $100 per day for each and every day he fails to comply with such notice. Any person violating any other provision of this Act or regulations promulgated hereunder shall be punished, upon conviction thereof, by a fine of not less than $10 nor more than $100 per day for each and every day such violation exists.

SEC. 5. Any notice required by this Act shall be deemed to have been served if delivered to the person to be notified or left with any adult person at the usual residence or place of business of the person to be notified in the District of Columbia, or, if no such residence or place of business can be found in said District of Columbia by reasonable search, if left with any adult person at the office of any agent of the person to be notified, provided such agent has any authority or duty with reference to the building to which said notice relates, or, if no such office can be found in said District, by reasonable search, if forwarded by registered mail to the last-known address of the person to be notified and not returned by the post-office authorities, or, if no address be known or can by reasonable diligence be ascertained, or, if any notice forwarded as authorized by the preceding clause of this section be returned, if published on ten consecutive days in a daily newspaper published in the District of Columbia, or, if by reason of an outstanding unrecorded transfer of title, the name of the owner in fact cannot be ascertained beyond a reasonable doubt, if served on the owner of record in the manner hereinbefore provided or delivered to the agent, trustee, executor, or other legal representative of the estate of such person. Any notice to a corporation shall, for the purposes of this Act, be deemed to have been served if served on the president, secretary, treasurer, general manager, or any principal officer of such corporation in the manner hereinbefore provided for the services of notices on natural persons holding property in their own right, or if no such officer can be found in said District by reasonable search, then by publication for ten consecutive days in a daily newspaper published in the District of Columbia, and notice to a foreign corporation shall, for the purposes of this Act, be deemed to have been served if served on any agent of such corporation personally or if left with any person of suitable age and discretion residing at the usual place of business of such agent in the District of Columbia, or if published on ten consecutive days in a daily newspaper published in the District of Columbia.

SEC. 6. In case of failure or refusal of the owner entitled to the beneficial use, rental, or control of any building required by the
regulations promulgated under this Act to comply with the requirements of the notice provided for in section 3, the Commissioners or their designated agents are hereby empowered to cause such construction and installation of means of egress and other appliances mentioned in the notice provided for, and the Commissioners are hereby authorized to assess the costs thereof as a tax against the buildings on which they are erected and the ground on which the same stands, said assessment to bear interest at the rate and be collected in the manner provided in section 5 of the Act entitled "An Act relating to the levying and collecting of taxes and assessments, and for other purposes", approved June 25, 1938.

Sec. 7. The District Court of the United States for the District of Columbia, in term time or in vacation, may upon a petition of the District of Columbia filed by its said Commissioners, issue an injunction to restrain the use or occupation of any building in the District of Columbia in violation of any of the provisions of this Act or of the regulations promulgated under this Act by the owner, lessee, or occupant.

Sec. 8. All Acts, parts of Acts, and regulations promulgated thereunder inconsistent with this Act are hereby repealed.

Sec. 9. This Act shall take effect after ninety days from the date of its enactment.

Approved, December 24, 1942.

[CHAPTER 819]

AN ACT

To amend the Nationality Act of 1940, to preserve the nationality of naturalized veterans of the Spanish-American War and of the World War, and of their wives, minor children, and dependent parents.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That section 406 of the Nationality Act of 1940, approved October 14, 1940 (54 Stat. 1170), be, and it hereby is, amended by adding thereto a new subsection to be lettered "(h)" and reading as follows:

"(h) Who is a veteran of the Spanish-American War, or of the World War, his wife, minor children, or dependent parents."

Approved, December 24, 1942.

[CHAPTER 820]

AN ACT

To authorize the transfer of jurisdiction of a portion of the Colonial National Historical Park, Yorktown, Virginia, from the Department of the Interior to the Department of the Navy.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the Secretary of the Interior be, and he is hereby, authorized and directed to transfer to the control and jurisdiction of the Department of the Navy a portion of the Colonial National Historical Park, Yorktown, Virginia, south of Ballards Creek and adjacent to the east boundary of the naval mine depot, containing approximately sixteen acres.

Sec. 2. The President of the United States is authorized by Executive order to retransfer jurisdiction over the property to the Secretary of the Interior upon his application when, in the judgment of the President, the property has become surplus to the needs of the Department of the Navy, in which event it again shall become a part of the Colonial National Historical Park.

Approved, December 24, 1942.
AN ACT

To provide for the orderly transaction of the public business in the event of the death or of the resignation or separation from office of the Chief Disbursing Officer.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That in case of the death or of the resignation or separation from office of the Chief Disbursing Officer, Treasury Department, the accounts of the Chief Disbursing Officer may be continued and payments made in his name by an Assistant Chief Disbursing Officer, designated by the Secretary of the Treasury, for a period of time not to extend beyond the last day of the second month following the month in which the death, resignation, or separation shall occur. Such accounts and payments shall be allowed, audited, and settled in the General Accounting Office, and the checks signed in the name of the former Chief Disbursing Officer shall be honored by the Treasurer of the United States, in the same manner as if the former Chief Disbursing Officer had continued in office. The former Chief Disbursing Officer, his estate, or the sureties on his official bond, shall not be subject to any legal liability or penalty for the official acts and defaults of the Assistant Chief Disbursing Officer acting in the name or in the place of the former Chief Disbursing Officer under this Act, but the Assistant Chief Disbursing Officer and his sureties shall be responsible therefore under their bond. The bond for the Acting Chief Disbursing Officer shall be an amount at least equal to the minimum amount of the bond required of the Chief Disbursing Officer. The Secretary of the Treasury may, from time to time, require the Assistant Chief Disbursing Officer to renew and increase his bond to the United States.

Approved, December 24, 1942.

AN ACT

To authorize the Secretary of the Interior to acquire lands or interest in lands for the Geological Survey.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the Secretary of the Interior may, on behalf of the United States and for use by the Geological Survey in gaging streams, acquire lands by donation or when funds have been appropriated by Congress by purchase or condemnation but not in excess of ten acres for any one gaging station. For the same purpose the Secretary may obtain easements, licenses, rights-of-way, and leases limited to run for such a period of time or term of years as may be required for the effective performance of the function of gaging streams: Provided, That nothing in this Act shall be construed as affecting or intended to affect or to in any way interfere with the laws of any State or Territory relating to the control, appropriation, use, or distribution of water used in irrigation, or any vested right acquired thereunder, and the Secretary of the Interior, in carrying out the provisions of this Act, shall proceed in conformity with such laws, and nothing in this Act shall in any way affect any right of any State or of the Federal Government or of any landowner, appropriator, or user of water in, to, or from any interstate stream or the waters thereof.

Approved, December 24, 1942.
[CHAPTER 823]  

AN ACT  

To protect the public health by the prevention of certain practices leading to dental disorders; and to prevent the circumvention of certain State or Territorial laws regulating the practice of dentistry.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That it shall be unlawful, in the course of the conduct of a business of constructing or supplying dentures from casts or impressions sent through the mails or in interstate commerce, to use the mails or any instrumentality of interstate commerce for the purpose of sending or bringing into any State or Territory the laws of which prohibit—

(1) the taking of impressions or casts of the human mouth or teeth by a person not licensed under the laws of such State or Territory to practice dentistry; or,

(2) the construction or supply of dentures by a person other than, or without the authorization or prescription of, a person licensed under the laws of such State or Territory to practice dentistry; or,

(3) the construction or supply of dentures from impressions or casts made by a person not licensed under the laws of such State or Territory to practice dentistry,

any denture constructed from any cast or impression made by any person other than, or without the authorization or prescription of, a person licensed under the laws of the State or Territory into which such denture is sent or brought to practice dentistry.

SEC. 2. As used in this Act, the term—

(1) “Denture” means a set of artificial teeth, or any prosthetic dental appliance;

(2) “Territory” means any Territory or possession of the United States, including the District of Columbia and the Canal Zone.

(3) “Interstate commerce” means (1) commerce between any State or Territory and any place outside thereof, and (2) commerce within the District of Columbia or within any other Territory not organized with a legislative body.

SEC. 3. Any violation of any provision of this Act shall be punished by a fine of not more than $1,000, or by imprisonment for not more than one year, or by both such fine and imprisonment.

Approved, December 24, 1942.

[CHAPTER 824]  

AN ACT  

To amend the Act of April 20, 1918, as amended, entitled “An Act to punish the willful injury or destruction of war material, or of war premises or utilities used in connection with war material, and for other purposes”.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the first paragraph of section 1 of the Act approved April 20, 1918, entitled “An Act to punish the willful injury or destruction of war material, or of war premises or utilities used in connection with war material, and for other purposes” (40 Stat. 533; 50 U. S. C. 101), as amended by the Act approved November 30, 1940 (54 Stat. 1220; 50 U. S. C. 101), is amended to read as follows:

“That the words ‘war material’, as used herein shall include arms, armament, ammunition, livestock, forage, forest products and standing timber suitable therefor, stores of clothing, food, foodstuffs, or
fuel; and shall also include supplies, munitions, and all other articles
of whatever description and any part or ingredient thereof, intended
for, adapted to, or suitable for the use of the United States or any
associate nation, in connection with the conduct of war."

Approved, December 24, 1942.

[CHAPTER 825] AN ACT

Relating to the payment of fees, expenses, and costs of witnesses and jurors and
the accounting therefor, and for other purposes.

Be it enacted by the Senate and House of Representatives of the
United States of America in Congress assembled, That section 3 of the
Act entitled "An Act fixing the fees of jurors and witnesses in the
United States courts, including the District Court of Hawaii, the
District Court of Porto Rico, and the Supreme Court of the District of
Columbia," approved April 26, 1926 (44 Stat. 324), as amended
(U. S. C., title 28, sec. 600c), is hereby amended to read as follows:

"Sec. 3. Witnesses attending in such courts, or before such com-
miteers, shall receive for each day's attendance and for the time
necessarily occupied in going to and returning from the same, $2, and
5 cents per mile for going from his or her place of residence to the
place of trial or hearing and 5 cents per mile for returning: Provided,
That witnesses (other than witnesses who are salaried employees of
the Government and detained witnesses) in the United States courts,
including the District Court of Hawaii, the District Court of Puerto
Rico, and the District Court of the United States for the District of
Columbia, who attend court or attend before United States commis-
sioners, at points so far removed from their respective residences as to
prohibit return thereto from day to day, shall be entitled, in addition
to the compensation provided by existing law, as modified by this Act,
to a per diem of $3 for expenses of subsistence for each day of actual
attendance and for each day necessarily occupied in traveling to
attend court and return home. In cases in which the United States is
a party, witnesses on behalf of the United States shall be entitled
to the payments provided by this section upon the certificate of the
United States attorney, or assistant United States attorney, or United
States commissioner."

SEC. 2. Section 850 of the Revised Statutes (U. S. C., title 28, sec.
604) is hereby amended to read as follows:

"Sec. 850. When any officer or employee of the United States is
summoned as a witness for the Government, his necessary expenses
incident to travel by common carrier, and if travel is made by pri-
vately owned automobile, mileage at a rate not to exceed 5 cents per
mile, together with a per diem allowance not to exceed $6 in lieu of
subsistence under such regulations as may be prescribed by the
Attorney General, shall, when sworn to, be paid by the United States
marshal upon certificate of the United States attorney, assistant
United States attorney, or United States commissioner, but no other
mileage or compensation in addition to his salary shall in any case be
allowed. Whenever any such officer or employee of the United States
performs travel in order to appear as a witness on behalf of the
United States in any case involving the activity in connection with
which such person is employed, his travel expenses and per diem
allowance in lieu of subsistence in connection therewith shall be pay-
able from the appropriation otherwise available for the travel expenses
of such officer or employee, such payment to be made by the disbursing
officer charged with the disbursement of funds under that appropri-
ation after proper certification by a certifying officer of the department
or agency concerned."
SEC. 3. The Act entitled "An Act making appropriations for sundry civil expenses of the Government for the fiscal year ending June 30, 1909, and for other purposes", approved May 27, 1908 (35 Stat. 317), as amended, is hereby amended by amending the fourth paragraph of the section entitled "JUDICIAL, United States Courts" (35 Stat. 375, U. S. C., title 28, sec. 592), to read as follows:

"The necessary expenses for transportation and subsistence, in accordance with the Standardized Government Travel Regulations, of the United States district attorneys and their assistants, while absent from their respective official residences and necessarily employed in going to, returning from, and attending before any United States court, commissioner, or other committing magistrate, and while otherwise necessarily absent from their respective official residences on official business shall be allowed and paid in the following manner: That the accounts of the United States attorneys and assistant United States attorneys for expenses herein provided shall be made out monthly in accordance with rules and regulations prescribed by the Attorney General. And when said expense accounts are made out, as hereinafter provided, and verified on oath before an officer authorized by law to administer oaths, they may be allowed and, upon certificate of the United States attorney, paid by the United States marshal for said district, and the amount of such payments shall be included in said marshal's accounts with the United States, and audited and allowed as provided by law."

Approved, December 24, 1942.

[CHAPTER 826]

AN ACT

To define the real property exempt from taxation in the District of Columbia,

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled,

That the real property exempt from taxation in the District of Columbia shall be the following and none other:

SECTION 1. (a) Property belonging to the United States of America.

(b) Property belonging to the District of Columbia.

(c) Property belonging to foreign governments and used for legation purposes.

(d) Property belonging to the Commonwealth of the Philippines and used for Government purposes.

(e) Property heretofore specifically exempted from taxation by any special Act of Congress, in force at the time of approval of this Act, so long as such property is used for the purposes for which such exemption is granted. The Commissioners of the District of Columbia shall report annually to the Congress the use being made of such specifically exempted property, and of any changes in such use, with recommendations.

(f) Art gallery buildings belonging to and operated by organizations which are not organized or operated for private gain, and are open to the public generally, and for admission to which no charge is made on more than two days each week.

(g) Library buildings belonging to and operated by organizations which are not organized or operated for private gain and are open to the public generally.

(h) Buildings belonging to and operated by institutions which are not organized or operated for private gain, which are used for purposes of public charity principally in the District of Columbia.
(i) Hospital buildings, belonging to and operated by organizations which are not organized or operated for private gain, including buildings and structures reasonably necessary and usual to the operation of a hospital.

(ii) Buildings belonging to and operated by schools, colleges, or universities which are not organized or operated for private gain, and which embrace the generally recognized relationship of teacher and student.

(k) Buildings belonging to and used in carrying on the purposes and activities of the National Geographic Society, American Pharmaceutical Association, The Medical Society of the District of Columbia, the National Lutheran Home, the National Academy of Sciences, Brookings Institution, the American Forestry Association, the Carnegie Institution of Washington, the American Chemical Society, the American Association to Promote the Teaching of Speech to the Deaf, and buildings belonging to such similar institutions as may be hereafter exempted from such taxation by special Acts of Congress.

(l) Cemeteries dedicated to and used solely for burial purposes and not organized or operated for private gain, including buildings and structures reasonably necessary and usual to the operation of a cemetery.

(m) Churches, including buildings and structures reasonably necessary and usual in the performance of the activities of the church. A church building is one primarily and regularly used by its congregation for public religious worship.

(n) Buildings belonging to religious corporations or societies primarily and regularly used for religious worship, study, training, and missionary activities.

(o) Pastoral residences actually occupied as such by the pastor, rector, minister, or rabbi of a church: Provided, That such pastoral residence be owned by the church or congregation for which said pastor, rector, minister, or rabbi officiates: And provided further, That not more than one such pastoral residence shall be so exempt for any one church or congregation.

(p) Episcopal residences owned by a church and used exclusively as the residence of a bishop of such church.

(q) Buildings belonging to organizations which are charged with the administration, coordination, or unification of activities, locally or otherwise, of institutions or organizations entitled to exemption under the provisions of this Act, and used as administrative headquarters thereof.

(r) (1) Grounds belonging to and reasonably required and actually used for the carrying on of the activities and purposes of any institution or organization entitled to exemption under the provisions of this Act. (2) Additional grounds belonging to and forming a part of the property of such institutions or organizations as of July 1, 1942. Such exemption shall be granted only upon the filing of a written application to the Commissioners, supported by an affidavit that such additional grounds are not held for profit or sale but only for the enlargement and expansion of said institution or organization.

If, however, at any future date the grounds so exempted, or any portion thereof, shall be sold and a profit shall result from such sale the taxes thereon for each year from the date of acquisition of such property for which no tax has been paid shall immediately become due and payable, without interest: Provided, however, That the total of such taxes shall not exceed 50 per centum of the net profit derived from such sale. The Commissioners shall be furnished a copy of the
contract of sale together with other evidence necessary to establish the amount of profit or loss therefrom at least ten days prior to the date of settlement of such sale. Taxes assessed under this subparagraph shall constitute a lien upon such property.

Sec. 2. If any building or any portion thereof, or grounds, belonging to and actually used by any institution or organization entitled to exemption under the provisions of this Act are used to secure a rent or income for any activity other than that for which exemption is granted such building, or portion thereof, or grounds, shall be assessed and taxed.

Sec. 3. Every institution, organization, corporation, or association owning property exempt under the provisions of paragraph d to q, inclusive, of section 1 of this Act, shall, on or before March 1, 1943, and on or before March 1 of each succeeding year, furnish the Commissioners of the District of Columbia a report, under oath, showing the purposes for which its exempt property has been used during the preceding calendar year. Upon written application by the institution, organization, corporation, or association filed before March 1 of any year, the Commissioners may extend the time for filing said report for a reasonable period. A copy of such report shall be forwarded to the Congress by the Commissioners.

If such report is not filed within the time provided herein, or as extended by the Commissioners, the property of the institution, organization, corporation, or association affected shall immediately be assessed and taxed until the required report is filed: Provided, however, That such tax shall be for a minimum period of thirty days.

Sec. 4. The Commissioners of the District of Columbia, upon written application by the owner of real property, filed within ninety days from the date of the approval of this Act, are authorized to abate any tax assessed against any real property exempted by this Act where such tax was assessed after January 1, 1941, or to refund any such tax within the limitations of appropriations therefor.

Sec. 5. Any institution, organization, corporation, or association aggrieved by any assessment of real property deemed to be exempt from taxation under the provisions of this Act may appeal therefrom to the Board of Tax Appeals for the District of Columbia in the same manner and to the same extent as provided in sections 3 and 4 of title IX of the District of Columbia Revenue Act of 1939, as amended: Provided, however, That payment of the tax shall not be prerequisite to any such appeal.

Sec. 6. The Commissioners are authorized to make and promulgate such rules and regulations as they may deem necessary to carry out the intent and purposes of this Act.

Sec. 7. The following Acts or parts thereof are hereby repealed:

(a) Section 1 of "An Act exempting from taxes certain property in the District of Columbia and to amend the 'Act to provide for the creation of corporations in the District of Columbia by general law'", approved June 17, 1870 (16 Stat. 153);

(b) Section 8 of "An Act for the support of the Government of the District of Columbia for the fiscal year ending June thirtieth, eighteen hundred and seventy-six, and for other purposes", approved March 3, 1875 (18 Stat. 503);

(c) Section 8 of "An Act for the support of the Government of the District of Columbia for the fiscal year ending June thirtieth, eighteen hundred and seventy-eight, and for other purposes", approved March 3, 1877 (19 Stat. 399);

(d) Section 14 of "An Act providing permanent form of government for the District of Columbia", approved June 11, 1878 (20 Stat. 108);
(e) "An Act to construe an Act entitled 'An Act to relieve the churches and orphan asylums of the District of Columbia and to clear the title of the trustees of such property', approved March 3, 1881 (21 Stat. 513);"

(f) The second paragraph of section 5 of "An Act making appropriations to provide for the expenses of the government of the District of Columbia for the fiscal year ending June thirtieth, nineteen hundred and three, and for other purposes", approved July 1, 1902, reading as follows: "That hereafter property used for educational purposes that is not used for private gain shall be exempt from taxation and all other property used for educational purposes shall be assessed and taxed as other property is assessed and taxed" (32 Stat. 616); and


[CHAPTER 827]

To provide for the appointment of an additional district judge for the northern district of Alabama.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the President is authorized to appoint, by and with the advice and consent of the Senate, an additional district judge for the District Court of the United States for the Northern District of Alabama.

Birmingham shall be the official place of residence of every person who may become a district judge for the District Court of the United States for the Northern District of Alabama by virtue of appointment and confirmation in accordance with the provisions of this Act.

Approved, December 24, 1942.

[CHAPTER 828]

To amend sections 3, 4, 5, and 6 of the Act approved March 7, 1942 (Public Law 490, Seventy-seventh Congress), providing for continuing pay and allowances of certain missing persons.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the Act entitled "An Act to provide for continuing payment of pay and allowances of personnel of the Army, Navy, Marine Corps, and Coast Guard, including the retired and Reserve components thereof; the Coast and Geodetic Survey and the Public Health Service, and civilian employees of the executive departments, independent establishments, and agencies; during periods of absence from post of duty, and for other purposes", approved March 7, 1942 (Public Law 490, Seventy-seventh Congress), is hereby amended as follows:

Section 3, strike out the entire section and substitute the following: "Any person entitled under section 2 of this Act to receive pay and allowances, and who has made an allotment of pay for the support of dependents or for the payment of insurance premiums, shall be
entitled to have such allotments for dependents or insurance premiums as he previously may have executed continued for a period of twelve months from date of commencement of absence, notwithstanding that the period for which the allotments had been executed may have expired during such twelve months' period, and the proper disbursing officer shall so continue the allotments during such absence: Provided, That in the absence of a previously executed allotment or where the allotments made are not sufficient for reasonable support of dependents or payment of insurance premiums, the head of the department concerned may direct that allotments not exceeding the amount of pay and allowances the absent person would be entitled to allot under regulations of the department concerned, shall be paid by the appropriate disbursing officer to an insurer or to such dependents as have been designated in official records or to such persons as may be determined to be dependent by the head of the department, or person designated by him: And provided further, That any premium paid by the Government subsequent to the declared date of death and unearned on insurance issued on the life of a person shall revert to the appropriation of the department concerned.

Section 4, strike out the second sentence and substitute the following: "Except as provided in section 6 of this Act, payment of allotments may not continue beyond the twelve months' period following the officially reported date of commencement of absence."

Section 5, strike out the entire section and substitute the following: "When the twelve months' period from date of commencement of absence is about to expire in any case of a person missing or missing in action and no official report of death or of being a prisoner or of being interned has been received, the head of the department concerned shall cause a full review of the case to be made. Following such review and when the twelve months' absence shall have expired, or following any subsequent review of the case which shall be made whenever warranted by information received or other circumstances, the head of the department concerned is authorized to direct the continuance of the person's missing status, if the person may reasonably be presumed to be living, or is authorized to make a finding of death. When a finding of death is made it shall include the date upon which death shall be presumed to have occurred for the purposes of termination of crediting pay and allowances, settlements of accounts, and payments of death gratuities and such date shall be the day following the day of expiration of an absence of twelve months, or in cases in which the missing status shall have been continued as hereinbefore authorized a day to be determined by the head of the department."

Section 6, add at the end thereof the following sentence: "When a person missing or missing in action is continued in a missing status under section 5 of this Act, such person shall continue to be entitled to have pay and allowances credited as provided in section 2 of this Act, and payments of allotments, as provided in section 3 of this Act, are authorized to be continued, increased, or initiated."

Section 15, in lines 3 and 4, strike out the words "as proclaimed by the President, and for twelve months thereafter" and substitute therefor the words "and for twelve months thereafter, or until such earlier time as the Congress by concurrent resolution or the President by proclamation may designate."

Sec. 2. This Act shall be effective in all respects as provided in section 15 of the Act of March 7, 1942 (Public Law 490, Seventy-seventh Congress).

Approved, December 24, 1942.
December 29, 1942

PUBLIC LAWS—CH. 835—DEC. 29, 1942

1094

[Public Law 806]

JUDICIAL CODE, AMENDMENTS.

36 Stat. 1089.

DISTRICT JUDGES.

Temporary assignments to other District courts.

CIRCUIT JUDGES.

Temporary assignments in circuits other than their own.

Retired Circuit Judges.

26 Stat. 1161.

Consent of senior circuit judge.

Recording.

District of Columbia deemed a judicial circuit.


Powers of designated Circuit Judge.

26 Stat. 1066.

AN ACT

To amend the Judicial Code to authorize the Chief Justice of the United States to assign circuit judges to temporary duty in circuits other than their own.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That section 13 of the Judicial Code (U. S. C., title 28, sec. 17), as amended, is hereby amended to read:

"(a) Whenever any district judge by reason of any disability or necessary absence from his district or the accumulation or urgency of business is unable to perform speedily the work of his district, the senior circuit judge of that circuit, or, in his absence, the circuit justice thereof, shall designate and assign any district judge of any district court within the same judicial circuit to act as district judge in such district and to discharge all the judicial duties of a judge thereof for such time as the business of the said district court may require. Whenever it is found impracticable to designate and assign another district judge within the same judicial circuit as above provided and a certificate of the needs of any such district is presented by said senior circuit judge or said circuit justice to the Chief Justice of the United States, he, or in his absence, the senior associate justice, shall designate and assign a district judge of an adjoining judicial circuit if practicable, or if not practicable, then of any judicial circuit, to perform the duties of district judge and hold a district court in any such district as above provided.

"(b) Whenever, by reason of the volume, accumulation, or urgency of business in any circuit, or the disability or necessary absence from the circuit of one or more of the circuit judges, the circuit court of appeals is unable to perform speedily the work brought before it, and a certificate of the needs of the court is presented by the senior circuit judge or the circuit justice, the Chief Justice of the United States, or in his absence, the senior associate justice, may, if in his judgment the public interest requires, designate and assign any circuit judge of any other circuit, including circuit judges retired under section 259 of the Judicial Code, as amended (U. S. C., title 28, sec. 375), to act as circuit judge in such circuit and discharge all the official duties of a circuit judge thereof for such time as in the opinion of the Chief Justice (or in his absence, the senior associate justice) the business of the circuit to which such circuit judge is temporarily assigned may require.

"(c) Before any designation or assignment as herein provided for is made the senior circuit judge of the circuit from which the designated or assigned judge is to be taken shall consent thereto. All designations and assignments made hereunder shall be filed in the office of the clerk and entered on the minutes of both the court from and to which a judge is designated and assigned.

"(d) For the purposes of sections 18 to 19 of the Judicial Code, the District of Columbia shall be deemed to be a judicial circuit and the Chief Justice and Associate Justices of the United States Court of Appeals for the District of Columbia shall be deemed to be, respectively, the senior circuit judge and associate circuit judges of the circuit subject to the same duties and having the same power and authority as other senior circuit judges and associate circuit judges.

Sec. 2. Section 14 of the Judicial Code (U. S. C., title 28, sec. 18), as amended, is hereby amended by inserting the following as an additional sentence at the end of the section: "Each circuit judge designated and assigned to serve temporarily as a circuit judge in another circuit may and shall, during the period of his assignment, exercise all the judicial powers and discharge and perform all the judicial duties of and be
subject to the same assignments of duties as the circuit judges of the
circuit to which he is designated and assigned for temporary duty.

SEC. 3. Section 15 of the Judicial Code (U. S. C., title 28, sec. 19), as
amended, is hereby amended by striking out the words “either of the
two preceding sections” and substituting in lieu thereof the words
“section 13 (a) of the Judicial Code”.

And by striking out the last three words of said section, to wit, the
words “the preceding section” and substituting in lieu thereof the
following: “section 13 (c) of the Judicial Code”.

SEC. 4. Section 16 of the Judicial Code (U. S. C., title 28, sec. 20), as
amended, is hereby amended by inserting the following after the words
“Chief Justice”:

“(or in the absence of the Chief Justice, the senior
associate justice).”;

And by inserting the following before the words “district judge”:

“circuit or”.

SEC. 5. Section 18 of the Judicial Code (U. S. C., title 28, sec. 22), as
amended, is hereby amended to read:

“(a) The Chief Justice of the United States (or in the absence
of the Chief Justice, the senior associate justice), or the circuit
justice of any judicial circuit, or the senior circuit judge thereof,
may, if the public interest requires, designate and assign any circuit
judge, including retired circuit judges, of a judicial circuit, and
including circuit judges designated and assigned to temporary duty
in the judicial circuit, to hold a district court within such circuit.
The judges of the United States Court of Customs and Patent
Appeals, or any of them, whenever the business of that court will
permit, may, if in the judgment of the Chief Justice of the United
States (or in the absence of the Chief Justice, the senior associate
justice) the public interest requires, be designated and assigned by
him for service from time to time, and until he shall otherwise direct,
in the District Court of the United States for the District of
Columbia, or the United States Court of Appeals for the District
of Columbia, when requested by him.

“(b) During the period of service of any judge designated and
assigned under this chapter, he shall have all the powers and rights,
and perform all the duties, of a judge of the circuit or district, or
a justice of the court, to which he has been assigned (excepting the
power of appointment to a statutory position or of permanent desig-
nation of newspaper or depository of funds). In case a trial has
been entered upon before such period of service has expired and has
not been concluded, the period of service shall be deemed to be
extended until the trial has been concluded.

“(c) Any designated and assigned judge who has held court in
another district than his own shall have the power, notwithstanding
his absence from such district and the expiration of the time limit
in his designation, to decide all matters which have been submitted
to him within such district, to decide motions for new trials, settle
bills of exceptions, certify or authenticate narratives of testimony,
or perform any other act required by law or the rules to be performed
in order to prepare any case so tried by him for review in an
appellate court; and his action thereon, in writing filed with the
clerk of the court where the trial or hearing was had, shall be as
valid as if such action had been taken by him within that district
and within the period of his designation.

“(d) Likewise, any designated or assigned circuit judge who has
served temporarily in a circuit court of appeals other than his own
shall have power, notwithstanding his absence from such circuit or
the expiration of the time limit in his designation, to join as an asso-
AN ACT

December 29, 1942

[H. R. 7370]

To further insure the protection of vessels in wartime by amending the Communications Act of 1934, as amended.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That section 606 of the Communications Act of 1934, as amended (U. S. C., 1940 edition, title 47, sec. 606; Public Law 413, Seventy-seventh Congress), is amended by adding at the end thereof the following new subsection:

“(h) During the continuance of the war in which the United States is now engaged and for a period ending not later than six months after the termination of such war or such earlier date as the Congress by concurrent resolution may designate—

“(1) section 201 (b) of the Act shall not be construed as permitting or requiring the furnishing of reports of the positions of ships by common carriers subject to provisions of this Act; such reports may be furnished by such common carriers only pursuant to such rules and regulations as may be promulgated by the Secretary of the Navy;

“(2) section 306 shall not be construed to permit the transmission of communications or signals by a foreign ship when the same is within the jurisdiction of the United States except pursuant to such rules and regulations as may be promulgated by the Secretary of the Navy;

“(3) section 318 shall not be construed as preventing the emergency or temporary operation of the transmitting apparatus of radio stations for which licensed operators are required by international agreement or for safety purposes by any member of the armed forces of the United States, or upon aircraft by any person pursuant to direction of the military and naval authorities of the United States;

“(4) section 321 (b) shall not be construed as establishing any priority for distress messages over military message traffic determined by the Secretary of the Navy to require priority in transmission in the effective prosecution of the war;

“(5) intercommunication by radio stations in the mobile service as provided for in section 322 shall be conducted only in such manner and at such times as may be authorized by the Secretary of the Navy;

“(6) nothing contained in part II of title III of the Act shall be construed as preventing the military and naval authorities of the United States from ordering the emergency movement of ships at such times and under such circumstances as they may deem necessary in the effective prosecution of the war.”

Approved, December 29, 1942.

[CHAPTER 836]

AN ACT

To further insure the protection of vessels in wartime by amending the Communications Act of 1934, as amended.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That section 606 of the Communications Act of 1934, as amended (U. S. C., 1940 edition, title 47, sec. 606; Public Law 413, Seventy-seventh Congress), is amended by adding at the end thereof the following new subsection:

“(h) During the continuance of the war in which the United States is now engaged and for a period ending not later than six months after the termination of such war or such earlier date as the Congress by concurrent resolution may designate—

“(1) section 201 (b) of the Act shall not be construed as permitting or requiring the furnishing of reports of the positions of ships by common carriers subject to provisions of this Act; such reports may be furnished by such common carriers only pursuant to such rules and regulations as may be promulgated by the Secretary of the Navy;

“(2) section 306 shall not be construed to permit the transmission of communications or signals by a foreign ship when the same is within the jurisdiction of the United States except pursuant to such rules and regulations as may be promulgated by the Secretary of the Navy;

“(3) section 318 shall not be construed as preventing the emergency or temporary operation of the transmitting apparatus of radio stations for which licensed operators are required by international agreement or for safety purposes by any member of the armed forces of the United States, or upon aircraft by any person pursuant to direction of the military and naval authorities of the United States;

“(4) section 321 (b) shall not be construed as establishing any priority for distress messages over military message traffic determined by the Secretary of the Navy to require priority in transmission in the effective prosecution of the war;

“(5) intercommunication by radio stations in the mobile service as provided for in section 322 shall be conducted only in such manner and at such times as may be authorized by the Secretary of the Navy;

“(6) nothing contained in part II of title III of the Act shall be construed as preventing the military and naval authorities of the United States from ordering the emergency movement of ships at such times and under such circumstances as they may deem necessary in the effective prosecution of the war.”

Approved, December 29, 1942.