after the date of the enactment of this Act, section 3443 (a) (3) (A) (ii) (relating to refunds in the case of articles used or resold for use as ships' stores, etc.) is hereby amended to read as follows:

"(ii) used or resold for use for any of the purposes, but subject to the conditions, provided in section 3451;".

SEC. 610. EFFECTIVE DATE OF SECTIONS 601, 602, 605, AND 606.

The amendments made by sections 601, 602, 605, and 606 shall be effective only with respect to articles sold on or after the first day of the first month which begins more than ten days after the date of the enactment of this Act. For the purposes of this section an article shall be considered as sold prior to such first day if possession thereto, or the right of possession thereto, passed to the purchaser before such first day.

TITLE VII—EXCESS PROFITS TAX

SEC. 701. EXCESS PROFITS TAX.

(a) The House Committee on Ways and Means and the Senate Committee on Finance are hereby directed to report to the respective Houses of Congress a bill for raising revenue by the levying, collection, and payment of corporate excess profits taxes with retroactive effect to October 1, or July 1, 1950, said bill to originate as required by article I, section 7, of the Constitution. Said bill shall be reported as early as practicable during the Eighty-first Congress after November 15, 1950, if the Congress is in session in 1950 after such date; and if the Congress is not in session in 1950 after November 15, 1950, said bill shall be reported during the first session of the Eighty-second Congress, and as early as practicable during said session.

(b) The Joint Committee on Internal Revenue Taxation, or any duly authorized subcommittee thereof, is hereby authorized and directed to make a full and complete study of the problems involved in the taxation of excess profits accruing to corporations as the result of the national defense program in which the United States is now engaged. The joint committee shall report the results of its study to the House Committee on Ways and Means and the Senate Committee on Finance as soon as practicable.

Approved September 23, 1950, 3:15 p.m.

[CHAPTER 995]

AN ACT

Relating to the construction of school facilities in areas affected by Federal activities, 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—SURVEYS AND STATE PLANS FOR SCHOOL CONSTRUCTION

AUTHORIZATION OF APPROPRIATION

SEC. 101. In order to assist the several States to inventory existing school facilities, to survey the need for the construction of additional facilities in relation to the distribution of school population, to develop State plans for school construction programs, and to study the adequacy of State and local resources available to meet school facilities requirements, there is hereby authorized to be appropriated the sum of $3,000,000, to remain available until expended. The sums appropriated pursuant to this section shall be used for making payments to
States whose applications for funds for carrying out such purposes have been approved: Provided, That the making of grants under this title shall not in any way commit the Congress to authorize or appropriate funds to undertake the construction of any public works so planned.

STATE APPLICATIONS

Sec. 102. The Commissioner of Education shall approve any application for funds for carrying out the purposes of section 101 if such application—

(1) designates the State educational agency (as defined in paragraph (13) of section 210) as the sole agency for carrying out such purposes;

(2) provides for making an inventory and survey in accordance with section 101 containing information requested by the Commissioner, and for developing a State program in accordance with such section; and

(3) provides that the State educational agency will make such reports, in such form, and containing such information as the Commissioner may from time to time reasonably require, and, to assure verification of such reports, give the Commissioner, upon request, access to the records upon which such information is based.

ALLOTMENTS AND PAYMENTS TO STATES

Sec. 103. (a) Of the sums appropriated pursuant to section 101, $150,000 shall be allotted by the Commissioner to the District of Columbia, Alaska, Hawaii, Puerto Rico, and the Virgin Islands according to their respective needs and upon the basis of agreements made with their respective State educational agencies, and the remainder shall be allotted to the other States in the same proportions as their respective school-age populations bear to the total school-age population of such other States; except that no such allotment to any State (other than the District of Columbia, Alaska, Hawaii, Puerto Rico, and the Virgin Islands) shall be less than $10,000. Within its allotment each State shall be entitled to receive an amount equal to 50 per centum of its expenditures in carrying out the purposes of section 101 in accordance with its application.

(b) The Commissioner shall from time to time estimate the sum to which each State will be entitled under this section during such ensuing period as he may determine, and shall thereupon certify to the Secretary of the Treasury the amount so estimated, reduced or increased, as the case may be, by any sum by which the Commissioner finds that his estimate for any prior period was greater or less than the amount to which the State was entitled for such period. The Secretary of the Treasury shall thereupon, prior to audit or settlement by the General Accounting Office, pay to the State, at the time or times fixed by the Commissioner, the amount so certified.

WITHHOLDING OF CERTIFICATION

Sec. 104. (a) Whenever the Commissioner, after reasonable notice and opportunity for hearing to a State educational agency, finds (1) that such State educational agency is not complying substantially with the provisions of this title or the terms and conditions of its application approved under this title, or (2) that any funds paid to such State educational agency under this title have been diverted from the purposes for which they had been allotted or paid, the Commissioner may forthwith notify the Secretary of the Treasury and such State educational agency that no further certification will
be made under this title with respect to such agency until there is no longer any failure to comply or the diversion has been corrected or, if compliance or correction is impossible, until such State educational agency repays or arranges for the repayment of Federal moneys which have been diverted or improperly expended.

(b) The final refusal of the Commissioner to approve any application made under this title, and the Commissioner's final action under subsection (a) of this section, shall be subject to judicial review on the record, in the United States Court of Appeals for the circuit in which the State is located, in accordance with the provisions of the Administrative Procedure Act.

ADMINISTRATION

Sec. 105. (a) The Commissioner is authorized to delegate to any officer or employee of the Office of Education any of his functions under this title except the making of regulations.

(b) There are hereby authorized to be appropriated for Federal administrative expenses such sums as may be necessary to carry out the provisions of this title.

TITLE II—SCHOOL CONSTRUCTION IN FEDERALLY-AFFECTED AREAS

DECLARATION OF POLICY

Section 201. In recognition of the impact which certain Federal activities have had on the school construction needs in the areas in which such Federal activities have been or are being carried on, the Congress hereby declares it to be the policy of the United States to bear the cost of constructing school facilities in such areas in the manner and to the extent provided in this title.

PAYMENTS TO LOCAL EDUCATIONAL AGENCIES

Sec. 202. (a) A local educational agency shall be eligible under this subsection for payment with respect to children who reside on Federal property with a parent employed on Federal property, if the estimated number of such children who will be in average daily attendance at the schools of such agency during the current fiscal year (as defined in paragraph (6) of section 210) is at least fifteen and is at least 5 per centum of the estimated number of all children who will be in average daily attendance at the schools of such agency during the current fiscal year. Each such local educational agency shall be entitled to receive an amount not to exceed such estimated number of children with respect to whom it is eligible for payment under this subsection, multiplied by 95 per centum of the average per pupil cost of constructing complete school facilities in the State in which the school district of such agency is situated.

(b) A local educational agency of a State shall be eligible under this subsection for payment with respect to children who reside on Federal property, or who reside with a parent employed on Federal property part or all of which is situated in such State, if the estimated number of such children who will be in average daily attendance at the schools of such agency during the current fiscal year is at least fifteen and is at least 5 per centum of the estimated number of all children who will be in average daily attendance at the schools of such agency during the current fiscal year. Each such local educational agency shall be entitled to receive an amount not to exceed such estimated number of children with respect to whom it is eligible for payment under this...
subsection, multiplied by 70 per centum of the average per pupil cost of constructing complete school facilities in the State in which the school district of such agency is situated.

(c) A local educational agency shall be eligible under this subsection for payment with respect to children whose attendance results from activities of the United States (carried on either directly or through a contractor) if, in the judgment of the Commissioner of Education—

(1) the estimated number of such children who will be in average daily attendance at the schools of such agency during the current fiscal year is at least twenty and is at least 10 per centum of the estimated number of all children who will be in average daily attendance at the schools of such agency during the current fiscal year; and

(2) the construction of additional school facilities to take care of the children whose attendance results from such activities of the United States has imposed or will impose an undue financial burden on the taxing and borrowing authority of the agency.

Each such local educational agency shall be entitled to receive an amount not to exceed such estimated number of children with respect to whom it is eligible for payment under this subsection, multiplied by 45 per centum of the average per pupil cost of constructing complete school facilities in the State in which the school district of such agency is situated. In determining eligibility and maximum amounts of payment under this subsection, the Commissioner (A) shall take into account only activities of the United States carried on after June 30, 1939; and (B) shall not take into account activities of the United States carried on in connection with real property which has been excluded from the definition of Federal property by the last sentence of paragraph (1) of section 210.

(d) If two or more of the first three subsections of this section apply to a child, the local educational agency shall elect which of such subsections shall apply to such child.

(e) Notwithstanding the preceding provisions of this section, the total number of children for whom a local educational agency is entitled to receive payment under this title shall not exceed—

(1) except where the determination of the maximum amount is based in whole or in part on entitlement under subsection (c), the estimated number of all children in average daily attendance at the schools of such agency during the current fiscal year, minus the number of all children in average daily attendance at the schools of such agency during the fiscal year ending June 30, 1939; and

(2) where the determination of the maximum amount is based in whole or in part on entitlement under subsection (c), the estimated number of all children in average daily attendance at the schools of such agency during the current fiscal year, minus 110 per centum of the number of all children in average daily attendance at the schools of such agency during the fiscal year ending June 30, 1939.

(f) Notwithstanding the provisions of the first three subsections of this section, where the average daily attendance at the schools of any local educational agency during the fiscal year ending June 30, 1939, exceeded 35,000—

(1) such agency's percentage requirement for eligibility under subsection (a) or (b) shall be 10 per centum instead of 5 per centum, and its percentage requirement for eligibility under subsection (c) shall be 20 per centum instead of 10 per centum; and
(2) in determining the maximum amount which such agency is entitled to receive under any such subsection, the agency shall be entitled to receive payment with respect to only so many of the estimated number of children whose attendance serves as the basis for eligibility under such subsection, as exceeds (A) in the case of subsection (a) or (b), 5 per centum of the estimated number of all children in average daily attendance at the schools of such agency during the current fiscal year, and (B) in the case of subsection (c), 10 per centum of such estimated number of all children so in average daily attendance.

(g) (1) Where—
(A) under any law other than a law relating to the disposal of surplus property, the United States constructed, or assisted in the construction of, school facilities in the school district of any local educational agency;
(B) such construction was completed after June 30, 1939; and
(C) either such agency has title to such school facilities, or, in the judgment of the Commissioner of Community Facilities Service, there is reasonable assurance that such agency will have the right to use such facilities for the remainder of the estimated usable life of such facilities,
then the Commissioner of Community Facilities Service, in accordance with regulations prescribed by him, shall determine the amount which equals the actual cost to the United States of constructing or assisting in the construction of such school facilities, minus (i) percentage depreciation applied to such cost for the period beginning with the completion of the construction of such facilities and ending on June 30, 1951 (the rate of such depreciation to be based on the estimated usable life of such school facilities for the school purposes of such agency), and (ii) so much of the actual cost to the United States of constructing or assisting in the construction of such facilities as has been recovered by the United States. The Commissioner of Community Facilities Service shall certify to the Commissioner of Education the amount so determined; and the Commissioner of Education shall reduce the maximum amount which such agency is otherwise entitled to receive under this section in accordance with such certification.

(2) Where—
(A) under the Act of October 14, 1940, entitled "An Act to expedite the provision of housing in connection with national defense, and for other purposes", as amended, the United States has prior to the enactment of this Act constructed school facilities in the school district of a local educational agency; and
(B) such school facilities are available to such agency on the date this Act is enacted.
the head of the Federal department or agency having custody of such facilities shall forthwith transfer to such local educational agency all right, title, and interest remaining in the United States in and to such facilities and the land being used in connection with the operation of such facilities.

WHERE EFFECT OF FEDERAL ACTIVITIES WILL BE TEMPORARY

Sec. 203. Notwithstanding the provisions of section 202, whenever the Commissioner determines that part or all of the attendance with respect to which any local educational agency is entitled to receive payment under such section will be of temporary duration only, such agency shall not be entitled to receive such payment with respect to the attendance so determined to be of temporary duration only. Instead, the Commissioner shall make available to such agency such
temporary school facilities as may be necessary to take care of such attendance; except that he may, where the local educational agency gives assurance that adequate school facilities will be provided to take care of such attendance, pay (on such terms and conditions as he deems appropriate to carry out the purposes of this title) to such agency for use in constructing school facilities an amount equal to the amount which he estimates would be necessary to make available such temporary facilities.

CHILDREN FOR WHOM LOCAL AGENCIES ARE UNABLE TO PROVIDE EDUCATION

SEC. 204. In the case of children who reside on Federal property—

(1) if no tax revenues of the State or any political subdivision thereof may be expended for the free public education of such children; or

(2) if it is the judgment of the Commissioner, after he has consulted with the appropriate State educational agency, that no local educational agency is able to provide suitable free public education for such children,

the Commissioner shall make such arrangements for constructing or otherwise providing school facilities as may be necessary for the education of such children. To the maximum extent practicable school facilities provided under this section shall be comparable to the school facilities provided for children in comparable communities in the State. This section shall not apply (A) to children who reside on Federal property under the control of the Atomic Energy Commission, and (B) to Indian children attending Federally operated Indian schools. Whenever it will be necessary for the Commissioner to provide school facilities for children residing on Federal property under this section, no local educational agency shall be entitled to receive payment under section 202 with respect to the attendance of such children.

APPLICATIONS

SEC. 205. (a) No local educational agency shall be entitled to payment of any part of the maximum amount established for such agency by the formula contained in section 202 except upon application therefor submitted through the appropriate State educational agency and filed before July 1, 1952, with the Commissioner of Education in accordance with regulations prescribed by him. Any such application may either set forth a project for the construction of school facilities for such agency, in accordance with subsection (b), or may contain a request for a reimbursement payment, in accordance with subsection (c). The Commissioner of Education shall take final action with respect to the approval or disapproval of any such application within a reasonable time.

(b) (1) Each application by a local educational agency setting forth a project for the construction of school facilities for such agency shall contain or be supported by—

(A) a description of the project and the site therefor, preliminary drawings of the school facilities to be constructed thereon, and such other information relating to the project as may reasonably be required by the Commissioner;

(B) assurance that such agency has or will have title to the site, or the right to construct upon such site school facilities as specified in the application and to maintain such school facilities on such site for a period of not less than twenty years after the completion of the construction;

(C) assurance that such agency has legal authority to undertake the construction of the project and to finance any non-Federal
share of the cost thereof as proposed, and assurance that adequate
funds to defray any such non-Federal share will be available
when needed;

(D) assurance that such agency will cause work on the project
to be commenced within a reasonable time and prosecuted to com-
pletion with reasonable diligence;

(E) assurance that the rates of pay for laborers and mechanics
engaged in the construction will be not less than the prevailing
local wage rates for similar work as determined in accordance
with Public Law Numbered 403 of the Seventy-fourth Congress,
approved August 30, 1935, as amended;

(F) assurance that the school facilities of such agency will be
available to the children for whose education contributions are
provided in this title on the same terms, in accordance with the
laws of the State in which the school district of such agency is
situated, as they are available to other children in such school
district; and

(G) assurance that such agency will from time to time prior to
the completion of the project submit such reports relating to the
project as the Commissioner may reasonably require.

(2) The Commissioner shall approve the application if he finds (A)
that the proposed Federal share of the cost of the project does not
exceed so much of the maximum amount which such agency is entitled
to receive under section 202 as has not been expended or obligated for
payment of the Federal share of the cost of projects of such agency
theretofore approved, (B) that the requirements of paragraph (1) of
this subsection have been met, and (C) after consultation with the
State and local educational agency, that the project is not inconsistent
with over-all State plans for the construction of school facilities.

(c) (1) If, and only if, a local educational agency has provided (or,
by reason of a project or projects under this title, will provide) ade-
quate school facilities for the school children for whose education
contributions are provided in this title, such agency may file an appli-
cation containing a request for a reimbursement payment of so much
of the maximum amount which such agency is entitled to receive under
section 202 as has not been expended or obligated for payment of
the Federal share of the cost of the projects of such agency under this
title. Any such application shall also contain assurance that the school
facilities of such agency will be available to such children on the same
terms, in accordance with the laws of the State in which the school
district of such agency is situated, as they are available to other chil-
dren in such school district. In no event shall the reimbursement
payment under this subsection exceed the amount expended from local
sources since June 30, 1939, for the construction of the school facilities
of the local educational agency.

(2) The Commissioner shall approve any application of a local
educational agency if he finds that the requirements of paragraph (1)
of this subsection have been met.

(d) No application under this title shall be disapproved in whole
or in part until the Commissioner of Education has afforded the local
educational agency reasonable notice and opportunity for hearing.

CERTIFICATION AND PAYMENT

SEC. 206. (a) Upon approving the application of any local educa-
tional agency under section 205 (b), the Commissioner of Education
shall certify to the Secretary of the Treasury for payment to such
agency an amount equal to 10 per centum of the Federal share of
the cost of the project. After final drawings and specifications have been
approved by the Commissioner of Education and the construction
contract has been entered into, the Commissioner shall certify to the Secretary of the Treasury for payment to such agency, in accordance with regulations prescribed by him and at such times and in such installments as may be reasonable, the remainder of the Federal share of the cost of the project.

(b) Upon approving the application of any local educational agency under section 205 (c), the Commissioner of Education shall certify to the Secretary of the Treasury for payment to such agency an amount equal to the maximum amount which such agency is entitled to receive under section 202 less any amount which such agency has received or will receive under subsection (a) of this section.

(c) For each fiscal year the Commissioner of Education shall determine the portion of the funds appropriated to carry out the purposes of this title which shall be available for carrying out the provisions of sections 203 and 204. The remainder of such funds shall be available for making payments to local educational agencies for which applications have been approved under subsections (b) and (c) of section 205.

(d) If the Commissioner of Education determines for any fiscal year that the funds which will be available therefor may not be sufficient to pay in full the amounts which all local educational agencies would otherwise be entitled to receive under applications approved under this title before the end of such year, he shall by regulations prescribe (1) a date or dates before which all applications for payments out of such funds shall be filed, and (2) the order in which the certifications required by subsections (a) and (b) of this section will be made. The order so prescribed shall be based on relative urgency of need and shall give applications under section 205 (b) priority over applications under section 205 (c).

(e) The Secretary of the Treasury shall pay to each local educational agency in accordance with the certification of the Commissioner. Any funds paid to a local educational agency and not expended for the purposes for which paid shall be repaid to the Treasury of the United States.

## WITHHOLDING OF CERTIFICATION; APPEALS

Sec. 207. (a) Whenever the Commissioner of Education, after reasonable notice and opportunity for hearing to a local educational agency, finds (1) that there is a substantial failure to comply with the drawings and specifications for the project, (2) that any funds paid to a local educational agency under this title have been diverted from the purposes for which paid, or (3) that any assurance given in an application is not being or cannot be carried out, the Commissioner may forthwith notify the Secretary of the Treasury and such agency that no further certification will be made under this title with respect to such agency until there is no longer any failure to comply or the diversion or default has been corrected or, if compliance or correction is impossible, until such agency repays or arranges for the repayment of Federal moneys which have been diverted or improperly expended.

(b) The final refusal of the Commissioner to approve part or all of any application under this title, and the Commissioner's final action under subsection (a) of this section, shall be subject to judicial review on the record, in the United States Court of Appeals for the circuit in which the local educational agency is located, in accordance with the provisions of the Administrative Procedure Act.
ADMISTRATION

SEC. 208. (a) In the administration of this Act, no department, agency, officer, or employee of the United States shall exercise any direction, supervision, or control over the personnel, curriculum, or program of instruction of any school or school system of any local or State educational agency.

(b) The Commissioner of Education shall administer this Act, and he may make such regulations and perform such other functions as he finds necessary to carry out the provisions of this Act.

(c) The Commissioner shall include in his annual report to the Congress a full report of the administration of his functions under this Act, including a detailed statement of receipts and disbursements.

(d) With respect to compliance with and enforcement of the prevailing wage provisions of section 205 (b) (1) (E), the Secretary of Labor shall prescribe appropriate standards, regulations, and procedures, which shall be observed by the agencies administering such provisions, and shall cause to be made by the Department of Labor such investigations as he deems desirable.

USE OF OTHER FEDERAL AGENCIES; TRANSFER AND AVAILABILITY OF APPROPRIATIONS

SEC. 209. (a) In carrying out his functions under this title, the Commissioner of Education may utilize the facilities and services of any Federal department or agency and may delegate the performance of any of his functions to any officer or employee of any Federal department or agency. The Commissioner of Education shall exercise the authority contained in the preceding sentence whenever such exercise will avoid the creation within the Office of Education of a staff and facilities which duplicate existing available staffs and facilities. Any such utilization or delegation shall be pursuant to proper agreement with the Federal department or agency concerned; and payment to cover the cost thereof shall be made either in advance or by way of reimbursement, as may be provided in such agreement.

(b) All Federal departments or agencies administering Federal property on which children reside, and all such departments or agencies principally responsible for Federal activities which may give rise to a need for the construction of school facilities, shall to the maximum extent practicable comply with requests of the Commissioner for information he may require in carrying out the purposes of this title.

(c) There are hereby authorized to be appropriated for the fiscal year ending June 30, 1951, and for each of the two succeeding fiscal years, such sums as may be necessary to carry out the provisions of this title, including the administration thereof. Sums so appropriated, other than sums appropriated for administration, shall remain available until expended. Not to exceed 10 per centum of the amount so appropriated for any fiscal year (exclusive of any sums appropriated for administration) may be used by the Commissioner, under regulations prescribed by him, to make grants to local educational agencies eligible for payments under section 202, where (1) the application of such agencies would be approved under section 205 (b) but for the agencies' inability, unless aided by such grants, to finance the non-Federal share of the cost of the projects set forth in their applications, or (2) although the applications of such agencies have been approved, the projects covered by such applications could not, without such grants, be completed, because of flood, fire, or similar emergency affecting either the work on the projects or the agencies' ability to finance the non-Federal share of the cost.
Transfer of funds.

A availability of funds.

of the projects. Such grants shall be in addition to the payments otherwise provided under this title, shall be made to those local educational agencies whose need for additional aid is the most urgent and acute, and insofar as practicable shall be made in the same manner and upon the same terms and conditions as such other payments.

(d) Such portion of the appropriations of any other department or agency for the fiscal year ending June 30, 1951, as the Director of the Bureau of the Budget determines to be available for the same purposes as this title, shall, except to the extent necessary to carry out during such year contracts made prior to the enactment of this Act, be transferred to the Commissioner for use by him in carrying out such purposes.

(e) No appropriation to any department or agency of the United States, other than an appropriation to carry out this title, shall be available during the period beginning July 1, 1951, and ending June 30, 1953, for the same purpose as this title; except that nothing in this subsection or in subsection (d) of this section shall affect the availability during such period of appropriations (1) for the construction of school facilities on Federal property under the control of the Atomic Energy Commission, (2) for the construction of school facilities which are to be Federally operated for Indian children, or (3) for the construction of school facilities under the Alaska Public Works Act, approved August 24, 1949.

DEFINITIONS

SEC. 210. For the purposes of this Act—

(1) The term "Federal property" means real property which is owned by the United States or is leased by the United States, and which is not subject to taxation by any State or any political subdivision of a State or by the District of Columbia. Such term includes real property leased from the Secretary of the Army, Navy, or Air Force under section 805 of the National Housing Act, as amended, for the purpose of title VIII of such Act. Such term also includes real property held in trust by the United States for individual Indians or Indian tribes, and real property held by individual Indians or Indian tribes which is subject to restrictions on alienation imposed by the United States. Such term does not include (A) any real property used by the United States primarily for the provision of services to the local area in which such property is situated, (B) any real property used for a labor supply center, labor home, or labor camp for migratory farm workers, or (C) any low-rent housing project held under title II of the National Industrial Recovery Act, the Emergency Relief Appropriation Act of 1935, the United States Housing Act of 1937, the Act of June 28, 1940 (Public Law 671 of the Seventy-sixth Congress), or any law amendatory of or supplementary to any of such Acts.

(2) The term "child" means any child who is within the age limits for which the applicable State provides free public education.

(3) The term "parent" includes a legal guardian or other person standing in loco parentis.

(4) The term "free public education" means education which is provided at public expense and under public supervision and direction, and which is provided as elementary or secondary school education in the applicable State.

(5) Average daily attendance shall be determined in accordance with State law; except that, notwithstanding any other provision of this title, where the local educational agency of the school district in which any child resides makes or contracts to make a tuition payment for the free public education of such child in a school situated in
another school district, for purposes of this title the attendance of such child shall be held and considered—

(A) if the two local educational agencies concerned so agree, and if such agreement is approved by the Commissioner, as attendance at a school of the local educational agency receiving such tuition payment;

(B) in the absence of any such approved agreement, as attendance at a school of the local educational agency so making or contracting to make such tuition payment.

In any determination of average daily attendance, children who are not provided free public education (as defined in paragraph (4) shall not be counted.

(6) The term “current fiscal year” means (A) with respect to an application approved before July 1, 1951, the fiscal year ending June 30, 1951, and (B) with respect to an application approved after June 30, 1951, the fiscal year ending June 30, 1952.

(7) The average per pupil cost of constructing complete school facilities in the State in which the school district of a local educational agency is situated shall be determined by the Commissioner of Education on the basis of contracts entered into during the fiscal year preceding the fiscal year in which the application is approved. If the Commissioner finds that the information available for the State concerned for such preceding fiscal year is inadequate or not sufficiently representative, he shall determine such cost on the basis of such information as he has available and after consultation with the State educational agency.

(8) Estimates of average daily attendance during a current fiscal year, and all other determinations with respect to eligibility and maximum amount of payment, shall be made as of the time of the approval of the application for which made, and shall be made on the basis of the best information available at the time of such approval.

(9) The terms “construct”, “constructing”, and “construction” include the preparation of drawings and specifications for school facilities; erecting, building, acquiring, altering, remodeling, improving, or extending school facilities; and the inspection and supervision of the construction of school facilities.

(10) The term “school facilities” includes classrooms and related facilities; initial equipment, machinery, and utilities necessary or appropriate for school purposes. Such term does not include athletic stadia, or structures or facilities intended primarily for athletic exhibitions, contests, or games or other events for which admission is to be charged to the general public. Except as used in sections 203 and 204, such term does not include interests in land and off-site improvements.

(11) School facilities shall be deemed adequate for a given number of children if, under applicable State standards, they are adequate for the full-time education of such number of children.

(12) The term “local educational agency” means a board of education or other legally constituted local school authority having administrative control and direction of free public education in a county, township, independent, or other school district located within a State. Such term includes any State agency which directly operates and maintains facilities for providing free public education.

(13) The term “State educational agency” means the officer or agency primarily responsible for the State supervision of public elementary and secondary schools.

(14) The term “State” means a State, Alaska, Hawaii, Puerto Rico, or the Virgin Islands; except that for the purposes of title I the term includes, in addition, the District of Columbia.
(15) The terms "Commissioner of Education" and "Commissioner" mean the United States Commissioner of Education.

(16) For the purposes of title I, the term "school-age population" means that part of the population which is between the ages of five and seventeen, both inclusive, and the school-age population of the several States shall be determined on the basis of the most recent estimates certified by the Department of Commerce; and for such purposes the term "school" means any elementary or secondary school which is tax-supported and publicly administered.

Approved September 23, 1950.

[CHAPTER 996] AN ACT

To amend title 14, United States Code, so as to equalize pay and retirement benefits of a certain class of commissioned officers of the Coast Guard.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That title 14, United States Code, is amended by inserting the following new section immediately following section 453 thereof:

"434. Personnel appointed as constructors

"In computing length of service of a person commissioned under the provisions of section 8 of the Act entitled 'An Act to readjust the commissioned personnel of the Coast Guard, and for other purposes', approved July 3, 1926 (44 Stat. 817), there shall be included, in addition to all service now or hereafter creditable by law, for all purposes of retirement, all services as a civilian employee of the United States within the purview of sections 691, 693, 698, 707, 709-715, 716-719, 720-725, 727-729, 730, 731, and 733 of title 5; and for all purposes of pay, so much of such service as was rendered as a civilian employee in the Coast Guard. Service covering the same period shall not be counted more than once."

Approved September 23, 1950.

[CHAPTER 997] AN ACT

To amend the Soil Conservation and Domestic Allotment Act, as amended.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That section 8 (a), as amended, of the Soil Conservation and Domestic Allotment Act, is amended (a) by striking out "January 1, 1951" wherever it appears therein and inserting in lieu thereof "January 1, 1953", and (b) by striking out "December 31, 1950" and inserting in lieu thereof "December 31, 1952".

Approved September 23, 1950.

[CHAPTER 998] AN ACT

To amend the Armed Forces Leave Act of 1946, 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 (b) of the Armed Forces Leave Act of 1946 (Public Law 704, Seventy-ninth Congress), approved August 9, 1946 (60 Stat. 963), as amended, is amended as follows:

Change the period at the end thereof to a comma and insert: "except that leave actually taken during any fiscal year may be charged to leave accruing during such fiscal year without regard to such sixty-day