SIXTY-SEVENTH CONGRESS. Sess. IV. Chs. 292, 293. 1923.

For supplies, services, and transportation, Quartermaster Corps, $85,587.76.
For barracks and quarters, $75.
For Air Service, Army, 30 cents.
For increase for aviation, Signal Corps, $6.87.
For medical and hospital department, $73.29.
For Ordnance Service, $16.50.
For ordnance stores, ammunition, $8.37.
For ordnance stores and supplies, $100.86.
For armament of fortifications, $1,925.42.
For arming, equipping, and training the National Guard, $471.91.
For increase of compensation, Military Establishment, $950.84.
For National Home for Disabled Volunteer Soldiers, Pacific Branch, $6.76.

POST OFFICE DEPARTMENT—POSTAL SERVICE.

For clerks, first and second class post offices, $299.42.
For power boat service, $65.37.
For unusual conditions at post offices, $100.
Total, audited claims, section 3, $104,178.75.

SEC. 4. That this Act hereafter may be referred to as the “Third Deficiency Act, fiscal year 1923.”

Approved, March 4, 1923.

CHAP. 293.—An Act Making appropriations to provide additional compensation for certain civilian employees of the Governments of the United States and the District of Columbia during the fiscal year ending June 30, 1924.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That all civilian employees of the Governments of the United States and the District of Columbia who receive a total of compensation at the rate of $2,500 per annum or less, except as otherwise provided in this Act, shall receive during the fiscal year ending June 30, 1924, additional compensation at the rate of $240 per annum: Provided, That such employees as receive a total of annual compensation at a rate more than $2,500 and less than $2,740 shall receive additional compensation at such rate per annum as may be necessary to make their salaries, plus their additional compensation, at the rate of $2,740 per annum, and no employee shall receive additional compensation under this Act at a rate which is more than 60 per centum of the rate of the total annual compensation received by such employee: Provided further, That the increased compensation at the rate of $240 per annum for the fiscal year ending June 30, 1923, shall not be computed as salary in construing this Act: Provided further, That where an employee in the service on June 30, 1922, has received during the fiscal year 1923, or shall receive during the fiscal year 1924, an increase of salary at a rate in excess of $200 per annum, or where an employee, whether previously in the service or not, has entered the service since June 30, 1922, whether such employee has received an increase in salary or not, such employee shall be granted the increased compensation provided herein only when and upon the certification of the person in the legislative branch or the head of the department or establishment employing such persons of the ability and qualifications personal to such employees as would justify such increased compensation.

SEC. 2. That the provisions of this Act shall not apply to the following: Employees paid from the postal revenues and sums which may be advanced from the Treasury to meet deficiencies in the postal...
from lump-sum appropriations. Exceptions.

### Limitation on Veterans' Bureau employees.

Other employees.

### Double pay restriction not applicable hereto.

Vol. 39, p. 382.

### Piecework employees.

Computation to determine pay.

### Provided.

Regular per diem employees excepted.

### Secretary of Civil Service Commission deemed an employee.

Appropriation for Federal employees.

### Section 3.

That section 6 of the Legislative, Executive, and Judicial Appropriation Act approved May 10, 1916, as amended by the Naval Appropriation Act approved August 29, 1916, shall not operate to prevent anyone from receiving the additional compensation provided in this Act who otherwise is entitled to receive the same.

### Section 4.

That such employees as are engaged on piecework, by the hour, or at per diem rates, if otherwise entitled to receive the additional compensation, shall receive the same at the rate to which they are entitled in this Act when their fixed rate of pay for the regular working hours and on the basis of three hundred and thirteen days in the said fiscal year would amount to $2,500 or less: Provided, That this method of computation shall not apply to any per diem employees regularly paid a per diem for every day in the year.

### Section 5.

That the secretary of the Civil Service Commission shall be deemed an employee for the purposes of this Act.

### Section 6.

That to pay the additional compensation provided in this Act to employees of the Government of the United States, there are appropriated, out of any money in the Treasury not otherwise appropriated, the following sums, respectively:

#### LEGISLATIVE.

- United States Senate, including employees who are authorized to be paid from the contingent fund, $189,000; House of Representatives, $315,000; Library of Congress, $111,600; Library Buildings and Grounds, $24,996; Architect of the Capitol, $91,104; Botanic Garden, $13,440; Government Printing Office, $960,000.
Executive and Judicial

Independent Offices.—Bureau of Efficiency, $7,200; Civil Service Commission, $114,000; Commission of Fine Arts, $480; Executive Office and Executive Mansion and Grounds, $38,000; Federal Trade Commission, $55,000; General Accounting Office, $504,288; Interstate Commerce Commission, $300,000; National Advisory Committee for Aeronautics, $24,000; Smithsonian Institution, $92,744; State, War, and Navy Departments Buildings, $369,060; Tariff Commission, $42,000; United States Employees’ Compensation Commission, $15,840; United States Veterans’ Bureau, $3,353,280.

Executive Departments.—Department of Agriculture, $3,304,800; Department of Commerce, $1,958,956; Department of the Interior, exclusive of employees of the Government fuel yard, who shall be paid the additional compensation, if entitled thereto, from the fund for maintenance and operation of the Government fuel yard, Bureau of Mines, $2,845,309; Department of Justice and the Judiciary, $875,000; Department of Labor, $566,640; Navy Department, $443,892; Naval Establishment, $75,780; Post Office Department, employees engaged in connection with the distribution, sale, and keeping of accounts of Treasury savings certificates, as provided in the Deficiency Appropriation Act approved November 4, 1918, Vol. 40, p. 105. $11,520; Department of State, $134,000; Treasury Department, $10,749,292; War Department, including the Military Establishment and all other field activities, $5,124,537; National Home for Disabled Volunteer Soldiers, $960,000; Panama Canal, $17,520.

Post Office Department, payable from the revenues of the Post Office Department, $337,248.

In all, section 6, $34,016,826.

Sec. 7. That to pay the additional compensation provided in this Act to employees of the Government of the District of Columbia, the following sums are hereby appropriated: $1,511,327, of which 40 per cent is appropriated out of any money in the Treasury not otherwise appropriated and 60 per cent out of the revenues of the District of Columbia; $22,320 from the revenues of the water department on account of employees of that department; $20,880 from the revenues of the water department on account of employees of the Washington Aqueduct; $21,296 wholly out of the revenues of the District of Columbia on account of employees of the Minimum Wage Board, the employment service, the playgrounds department, and the community center department of the public schools.

To pay the additional compensation provided in this Act to employees of the United States whose basic compensation is payable from the Treasury of the United States and 40 per cent out of the revenues of the District of Columbia, the following sums are hereby appropriated, 40 per cent out of any money in the Treasury not otherwise appropriated and 60 per cent out of the revenues of the District of Columbia: Engineer Department of the Army, $182,640; National Zoological Park, $19,960; Department of Justice and the judiciary, $16,644; in all, $219,244. In all, section 7, $1,795,067.

Sec. 8. That so much as may be necessary to pay the increased compensation provided in this Act to persons employed under trust funds who may be construed to be employees of the Government of the United States or of the District of Columbia is authorized to be paid, respectively, from such trust funds.

Sec. 9. That the additional compensation granted in this Act shall be paid by administrative officers in such a manner that the appropriations made herein will not be exceeded.
Sec. 10. That a joint committee of Congress is hereby created, consisting of three Senators who are members of the Sixty-eighth Congress, to be appointed by the Vice President, and three Representatives-elect to the Sixty-eighth Congress who are members of the Sixty-seventh Congress, to be appointed by the Speaker. It shall be the duty of the joint committee to investigate and report to Congress on the first day of the next regular session what adjustments, if any, should be made in the compensation of the officers and employees of the Senate and House of Representatives, including joint committees and joint commissions, the office of the Architect of the Capitol, the Legislative Drafting Service, and the Capitol Police.

Approved, March 4, 1923.

CHAP. 294.—An Act To amend the Revenue Act of 1921 in respect to exchanges of property.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That paragraph (1) of subdivision (c) of section 202 of the Revenue Act of 1921 is amended, to take effect January 1, 1923, to read as follows:

“(1) When any such property held for investment, or for productive use in trade or business (not including stock-in-trade or other property held primarily for sale, and in the case of property held for investment not including stock, bonds, notes, choses in action, certificates of trust or beneficial interest, or other securities or evidences of indebtedness or interest), is exchanged for property of a like kind or use.”

Sec. 2. Subdivision (e) of section 202 of the Revenue Act of 1921 is amended, to take effect January 1, 1923, to read as follows:

“(e) Where property is exchanged for other property which has no readily realizable market value, together with money or other property which has a readily realizable market value, then the money or the fair market value of the property having such readily realizable market value received in exchange shall be applied against and reduce the basis, provided in this section, of the property exchanged, and if in excess of such basis shall be taxable to the extent of the excess; but when property is exchanged for property specified in paragraphs (1), (2), and (3) of subdivision (c) as received in exchange, together with money or other property of a readily realizable market value other than that specified in such paragraphs, the amount of the gain resulting from such exchange shall be computed in accordance with subdivisions (a) and (b) of this section, but in no such case shall the taxable gain exceed the amount of the money and the fair market value of such other property received in exchange.”

Approved, March 4, 1923.

CHAP. 295.—An Act Authorizing the Attorney General of the United States to fix the salaries of United States attorneys and United States marshals of the several judicial districts of the United States within certain limits.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the salaries of the United States attorneys and United States marshals for the several judicial districts of the United States shall be fixed by the Attorney General, beginning July 1, 1923, at rates not less than $3,000 nor more than $7,500 per annum for attorneys and at rates not less than $3,000 nor more than $6,500 per annum for marshals,