

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.	Post Office Department.
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."	Title of Act.
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.

March 4, 1923.  
 [R. R. 14435.]  
 [Public, No. 544.]

*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.*

Civilian employees. Additional pay to, receiving less than \$2,500 a year, etc.

Provisos. Rates between \$2,500 and \$2,740.

Not computed as salary.

Restriction if pay increased since June 30, 1922.

Entered service since June 30, 1922.

Specified employees not entitled.

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

revenues, except employees of the Post Office Department in the District of Columbia, who shall be included; employees whose pay is adjustable from time to time through wage boards or similar authority to accord with the commercial rates paid locally for the same class of service; employees of the field service of the Engineer Department of the Army engaged upon river and harbor work, including flood-control work and dam-construction work at Muscle Shoals, Alabama; employees of the Panama Canal on the Canal Zone; employees of the Alaskan Engineering Commission in Alaska; employees paid from lump-sum appropriations in bureaus, divisions, commissions, or any other governmental agencies or employments created by law since January 1, 1916, except employees of the United States Tariff Commission, the United States Veterans' Bureau, the Bureau of the Budget, the General Accounting Office, and the Bureau of Accounts of the Post Office Department, who shall be included, but the additional compensation granted herein shall not be paid to any person employed in the United States Veterans' Bureau who did not receive the additional compensation during the fiscal year 1923; employees whose duties require only a portion of their time, except charwomen, who shall be included; employees whose services are utilized for brief periods at intervals; persons employed by or through corporations, firms, or individuals acting for or on behalf of or as agents of the United States or any department or independent establishment of the Government of the United States in connection with construction work or the operation of plants; employees who receive a part of their pay from any outside sources under cooperative arrangements with the Government of the United States or the District of Columbia; employees who serve voluntarily or receive only a nominal compensation, and employees who may be provided with special allowances because of their service in foreign countries.

From lump sum appropriations.  
Exceptions.

Limitation on Veterans' Bureau employees.

Other employees.

Double pay restriction not applicable hereto.  
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Piecework employees.  
Computation to determine pay.

Proviso.  
Regular per diem employees excepted.

Secretary of Civil Service Commission deemed an employee.  
Appropriation for Federal employees.

SEC. 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.

SEC. 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.

SEC. 5. That the secretary of the Civil Service Commission shall be deemed an employee for the purposes of this Act.

SEC. 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.

LEGISLATIVE.

Designation of employees.

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 Building and Grounds, \$24,996; Architect of the Capitol, \$91,104; Botanic Garden, \$13,440; Government Printing Office, \$96,000.

## EXECUTIVE AND JUDICIAL.

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, \$369,360; Tariff Commission, \$42,000; United States Employees' Compensation Commission, \$15,840; United States Veterans' Bureau, \$3,353,280.

Designation of independent offices.

**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, \$434,892; 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, \$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.

Designation of departments, etc.

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

Post Office Department from its revenues.

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 centum is appropriated out of any money in the Treasury not otherwise appropriated and 60 per centum 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.

District of Columbia employees.

Division between District and Treasury revenues.

Water department employees.

Employees wholly from District revenues.

To pay the additional compensation provided in this Act to employees of the United States whose basic compensation is payable 40 per centum out of the Treasury of the United States and 60 per centum out of the revenues of the District of Columbia, the following sums are hereby appropriated, 40 per centum out of any money in the Treasury not otherwise appropriated and 60 per centum 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.

United States employees payable partly from the Treasury and partly from District.

**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.

Trust fund employees from the fund.

**SEC. 9.** That the additional compensation granted in this Act shall be applied by administrative officers in such a manner that the appropriations made herein will not be exceeded.

Application of allotments.

Congressional employees.  
Joint committee created to investigate and report on adjustment of salaries of.

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.

March 4, 1923.

[H. R. 13774.]

[Public, No. 545.]

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

Income tax.  
*Ante*, p. 230, amended.

Exchanges of property.

No gain or loss recognized if for like kind or use.

Stock and other securities, etc., not included.

*Ante*, p. 230, amended.

Exchanges for property of no value with money and property of value.

Taxed on excess of basis.

If other than similar property received.

Resulting gain taxed.

Limitation.

*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.

March 4, 1923.

[S. 425.]

[Public, No. 546.]

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.

United States courts.  
Salaries of attorneys and marshals to be fixed by Attorney General.

Limitation.

Vol. 29, pp. 179, 180.

Basis.

*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,