

[CHAPTER 17]

AN ACT

To amend the Act of May 4, 1898 (30 Stat. 380; U. S. C., title 34, sec. 21), as amended, to authorize the President to appoint additional acting assistant surgeons in time of national emergency.

March 17, 1941
[H. R. 2112]
[Public Law 14]

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the Act of May 4, 1898, entitled "An Act making appropriations for the naval service for the fiscal year ending June thirtieth, eighteen hundred and ninety-nine, and for other purposes" (30 Stat. 380; U. S. C., title 34, sec. 21), as amended by the Act of March 18, 1940, Public, Numbered 440, Seventy-sixth Congress, is hereby further amended to read as follows: "The President is hereby authorized to appoint for temporary service one hundred acting assistant surgeons, who shall have the rank and compensation of assistant surgeons: *Provided*, That the Secretary of the Navy may appoint in time of war or national emergency declared by the President to exist, for temporary service, such acting assistant surgeons as the exigencies of the service may require, who shall receive the compensation of assistant surgeons."

Navy.

54 Stat. 54.

Acting assistant sur-
geons for temporary
service.

Approved, March 17, 1941.

[CHAPTER 18]

AN ACT

To authorize an exchange of lands between the people of Puerto Rico and the United States.

March 17, 1941
[H. R. 2113]
[Public Law 15]

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 the Secretary may approve, to the people of Puerto Rico, by appropriate deed of conveyance, a parcel of land embracing approximately two and seventy-five one-hundredths acres, situated in the ward known as Miramar, located in the south section of Santurce, Puerto Rico, bounded on the north at a point located at the intersection of the north side of the actual road that leads to the naval air station with the west side of the Fernandez Juncos Avenue; on the east with lands belonging to the people of Puerto Rico and lands of the estate known as Miramar, now property of Mr. Solé and Company; on the south with lands of Mr. Solé and Company, and on the west with lands of the naval air station, in consideration of the transfer to the United States by appropriate deed of conveyance, free from all encumbrances, without cost to the United States and for use as a part of the naval air station at San Juan, of all right, title and interest of the people of Puerto Rico in and to a parcel of six and twenty-six one-hundredths acres, more or less, in the ward known as Tras-Miramar, located at the south section of Santurce, Puerto Rico, being adjacent to and on the east of lands of the United States of America used as a quarantine station on the island of Miraflores.

Puerto Rico.
Exchange of lands
authorized.

Approved, March 17, 1941.

[CHAPTER 19]

AN ACT

Extending the provisions of the Act approved August 27, 1940, entitled "An Act increasing the number of naval aviators in the line of the Regular Navy and Marine Corps, and for other purposes."

March 17, 1941
[H. R. 2953]
[Public Law 16]

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the benefits provided by section 4 of the Act approved August 27, 1940 (Public, Numbered 775, Seventy-sixth Congress), shall include payment of

Naval Aviation Per-
sonnel Act of 1940.
Extension of provi-
sions.
54 Stat. 864.
34 U. S. C. § 855c-1.

the gratuity authorized by the Act of June 4, 1920 (41 Stat. 824), as amended by the Act of May 22, 1928 (45 Stat. 710; U. S. C., title 34, sec. 943).

SEC. 2. The provisions of this Act shall be effective as of August 27, 1940.

Approved, March 17, 1941.

[CHAPTER 20]

AN ACT

To amend the first paragraph of section 22 of the Act of February 23, 1931 (46 Stat. 1210).

March 17, 1941

[H. R. 3297]

[Public Law 17]

Foreign Service.
46 Stat. 1210.

Statutory leave of
absence, officers and
employees.

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 22 of the Act of February 23, 1931 (22 U. S. C. 17), be, and the same is hereby, amended to read as follows:

"SEC. 22. That the Secretary of State is authorized, whenever he deems it to be in the public interest, to order to the United States on his statutory leave of absence any Foreign Service officer or American employee who has performed three years or more of continuous service abroad: *Provided*, That the expenses of transportation and subsistence of such officers and employees and their immediate families, in traveling from their posts to their homes in the United States and return, shall be paid under the same rules and regulations applicable in the case of officers and employees going to and returning from their posts under orders of the Secretary of State when not on leave: *And provided further*, That while in the United States the services of such officers and employees shall be available for trade conference work or for such duties in the Department of State as the Secretary of State may prescribe, but the time of such work or duties shall not be counted as leave."

Approved, March 17, 1941.

[CHAPTER 21]

JOINT RESOLUTION

To amend the Internal Revenue Code.

March 17, 1941

[H. J. Res. 60]

[Public Law 18]

Internal Revenue
Code, amendments.

53 Stat. 20.

26 U. S. C. § 27 (c).

53 Stat. 43.

26 U. S. C. § 113 (a)

(11).

53 Stat. 107.

26 U. S. C. § 504 (a).

53 Stat. 107.

26 U. S. C. § 504 (b).

53 Stat. 108.

26 U. S. C. § 504 (c)

(3) (A).

Resolved by the Senate and House of Representatives of the United States of America in Congress assembled, That the Internal Revenue Code, as amended, be amended as follows:

In section 27 (c), insert "1936 or" before "1937".

In section 113 (a) (11), insert "or the Revenue Act of 1938, 52 Stat. 508," after "49 Stat. 1698,".

In section 113 (a) (11), insert "or the Revenue Act of 1938" at the end of the third sentence and after "the Revenue Act of 1936" wherever it appears in the last sentence.

In section 504 (a), insert "or of section 405 of the Revenue Act of 1938" after "subsection (c) of this section".

In section 504 (a), insert "or under Title IA of the Revenue Act of 1938" after "under this subchapter".

In section 504 (a), insert "beginning after December 31, 1937" after "any preceding taxable year".

In section 504 (b), strike out the period at the end of the subsection and insert in lieu thereof a semicolon.

In section 504 (c) (3) (A), insert before the closing mark of parenthesis the following: "or, in the case of a taxable year beginning in 1939, by the amount allowed under section 405 (c) of the Revenue Act of 1938 in the computation of the tax under Title IA of such Act for a taxable year beginning prior to January 1, 1939".