

Coast Guard Institute.  
Correspondence courses, availability, etc.  
*Providos.*

SEC. 303. Pursuant to such rules and regulations as the Commandant may prescribe, correspondence courses of the Coast Guard Institute may be made available to members of the Auxiliary and to members of the Reserve: *Provided*, That the actual cost of the study materials for each such course shall be paid by the member of the Auxiliary taking such course and the proper Coast Guard appropriation shall be credited accordingly: *Provided further*, That such courses shall be made available to members of the Reserve in accordance with Coast Guard regulations applicable to personnel of the regular Coast Guard.

Use of Coast Guard services.

SEC. 304. The services and facilities of the Coast Guard may be employed in the administration and operation of the Auxiliary and of the Reserve; and the appropriations for the Coast Guard shall be available to effectuate the purposes of this Act.

Approved, February 19, 1941.

[CHAPTER 9]

AN ACT

March 1, 1941  
[H. R. 3204]  
[Public Law 9]

Making additional appropriations for the fiscal year 1941 urgently required for the Work Projects Administration and certain other Federal agencies, and for other purposes.

Urgent Deficiency Appropriation Act, 1941.

*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, 1941, for the following respective purposes:

LEGISLATIVE

SENATE

Office of the Vice President.  
Salary provisions.  
54 Stat. 462.  
2 U. S. C. § 60a.

Effective with the first day of the month next following the enactment of this Act, the provision in the Legislative Branch Appropriation Act, 1941, which reads as follows: "Office of the Vice President, salaries: Secretary to the Vice President, \$4,620; clerk, \$2,400; assistant clerks—one \$2,280, one \$2,160; in all, \$11,460." is hereby amended to read as follows: "Office of the Vice President, salaries: For clerical assistance to the Vice President, at rates of compensation to be fixed by him, \$11,460."

Senate kitchens and restaurants.

For repairs, improvements, equipment, and supplies for the 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 supervision of the Committee on Rules, United States Senate, fiscal year 1941, \$25,000.

*Post*, p. 94i

EMERGENCY FUNDS FOR THE PRESIDENT

Defense housing.  
Temporary shelter.  
*Post*, p. 198.  
41 U. S. C. § 5.

Defense housing: To enable the President of the United States, through such agencies of the Government as he may designate, without regard to section 3709, Revised Statutes, to provide temporary shelter, either by the construction of buildings or otherwise, including appurtenances and including the acquisition of land or interests therein, in localities where by reason of national defense activities a shortage of housing exists, as determined by the President, and where it is not practicable under the Act of October 14, 1940 (Public, Numbered 849, Seventy-sixth Congress), or other Acts of Congress

54 Stat. 1125.  
42 U. S. C., ch. 9  
note.

or through private enterprise to meet the immediate need for emergency housing, fiscal year 1941, \$5,000,000, to be available until June 30, 1942, and to be available also for all necessary expenses incident to the providing of such facilities and the operation and management thereof, including personal services in the District of Columbia and elsewhere, printing and binding, and purchase, operation, and maintenance of motor-propelled passenger-carrying vehicles: *Provided*, That all receipts derived from the rental or operation of the facilities provided for herein shall be returned to this appropriation and shall be available for expenses of operation and management of such facilities, including administrative expenses in connection therewith, and the unobligated balance of such receipts shall be covered into the Treasury at the end of each fiscal year as miscellaneous receipts: *Provided further*, That a detailed report of expenditures under this paragraph shall be made by the agency or agencies designated by the President under this provision to the Secretary of the Senate and the Clerk of the House of Representatives every six months from and after the passage of this Act.

*Provisos.*  
Use of receipts.

Semiannual reports  
to Congress.

## INDEPENDENT AGENCIES

### FEDERAL SECURITY AGENCY

Public Health Service, emergency health and sanitation activities, 1941: For all expenses necessary to enable the Surgeon General of the Public Health Service 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; 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, fiscal year 1941, \$525,000.

Emergency health  
and sanitation activi-  
ties.

Personal services.

Printing and bind-  
ing.

### FEDERAL WORKS AGENCY

Work Projects Administration, emergency relief, 1941: For an additional amount to enable the Work Projects Administration, during the fiscal year 1941, to continue to provide work for needy persons on useful public projects in the United States and its Territories and possessions, in accordance with the Emergency Relief Appropriation Act, fiscal year 1941, as amended, \$375,000,000: *Provided*, That except as herein otherwise provided, all the provisions and conditions of the Emergency Relief Appropriation Act, fiscal year 1941, as amended, applicable to the expenditure of the appropriation in such Act to such Administration shall be applicable to the foregoing appropriation: *Provided further*, That the limitation of \$40,000,000, contained in section 10 (a) of such Act, on the amount that is authorized to be allocated by the Commissioner to other Federal agencies for the operation of projects of the type specified in subsection (b) of section 1 of such Act which are within the

Emergency relief.  
54 Stat. 611.

*Provisos.*  
Applicability of des-  
ignated provisions.

Limitation of cer-  
tain allocations in-  
creased.  
54 Stat. 618.

54 Stat. 612.

Nonlabor costs.  
54 Stat. 612.

Administrative ex-  
penses.

54 Stat. 613.

Provisional in-  
creases.

54 Stat. 611.

scope of the functions usually carried out by such agencies, is hereby increased to \$44,000,000: *Provided further*, That the limitation of \$25,000,000 on the amount that may be used by the Commissioner to supplement the amounts authorized for other than labor costs 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, contained in section 1 (c) of such Act, is hereby increased to \$50,000,000: *Provided further*, That the limitation of \$41,534,000 on the aggregate amount which may be obligated during the fiscal year 1941 for administrative expenses of the Work Projects Administration and the limitations on the amounts which may be obligated for the following respective purposes: Salaries, \$34,105,000; communication service, \$612,750; travel, \$3,610,000; and printing and binding, \$437,000; contained in section 1 (g) of the Emergency Relief Appropriation Act, fiscal year 1941, are hereby changed to \$44,500,000, \$37,100,000, \$600,000, \$3,600,000 and \$320,000, respectively: *Provided further*, That the limitation of \$30,875,000 on the aggregate amount which may be obligated for administrative expenses of the Work Projects Administration under section 1 (g) of the Emergency Relief Appropriation Act, fiscal year 1941, if the President shall determine under section 1 (a) of such Act that the appropriation made by such section shall be apportioned for an eight-months' period, and the limitation of \$25,626,250 on the amount that shall be available for salaries within such aggregate amount are hereby increased to \$31,100,000 and \$25,851,250, respectively.

#### NATIONAL MEDIATION BOARD

Salaries and ex-  
penses.  
54 Stat. 595.

Transfer of funds.  
54 Stat. 596.

Referees.

National Railroad Adjustment Board, salaries and expenses, 1941: For an additional amount for "Salaries and expenses, National Railroad Adjustment Board, National Mediation Board," fiscal year 1941, \$15,000, and in addition thereto not to exceed the sum of \$15,000 may be transferred from the appropriation "Printing and binding, National Railroad Adjustment Board, National Mediation Board, 1941"; and the amount heretofore made available for such fiscal year only for the services of referees is hereby increased from \$35,000 to \$60,000.

#### UNITED STATES EMPLOYEES' COMPENSATION COMMISSION

Employee compen-  
sation benefits.  
54 Stat. 622.

Emergency relief, 1941: For an additional amount to enable the United States Employees' Compensation Commission during the fiscal year 1941 to carry out the provisions of section 23 of the Emergency Relief Appropriation Act, fiscal year 1941, \$800,000.

#### NAVY DEPARTMENT

##### BUREAU OF NAVIGATION

##### TRAINING, EDUCATION, AND WELFARE, NAVY

Post, p. 35.

54 Stat. 267.

Naval training stations: For an additional amount for naval training stations for the fiscal year 1941, including the same objects specified under this head in the Naval Appropriation Act for the fiscal year 1941, as follows:

Newport, Rhode Island, \$269,000;

Great Lakes, Illinois, \$253,775;

In all, training, education, and welfare, Navy, \$522,775.

## TREASURY DEPARTMENT

## OFFICE OF TREASURER OF THE UNITED STATES

Emergency relief, 1941, administrative expenses: The Secretary of the Treasury may transfer, with the approval of the Director of the Bureau of the Budget, not to exceed \$65,000 from the appropriation "Emergency relief, Treasury, Bureau of Accounts, administrative expenses, 1941" (referred to in section 5 (a) of the Emergency Relief Appropriation Act, fiscal year 1941, as "Office of Commissioner of Accounts and Deposits and Division of Bookkeeping and Warrants") to the appropriation "Emergency Relief, Treasury, Office of the Treasurer, administrative expenses, 1941", contained in the same section of such Act.

Transfer of funds.

54 Stat. 617.

## BUREAU OF CUSTOMS

Refunds and drawbacks, customs, 1941: For an additional amount 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, fiscal year 1941, \$11,800,000.

54 Stat. 60.

SEC. 2. This Act may be cited as the "Urgent Deficiency Appropriation Act, 1941".

Short title.

Approved, March 1, 1941.

## [CHAPTER 10]

## AN ACT

To amend certain provisions of the Internal Revenue Code relating to the excess profits tax, and for other purposes.

March 7, 1941  
[H. R. 3531]

[Public Law 10]

*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 "Excess Profits Tax Amendments of 1941".

Excess Profits Tax Amendments of 1941.

## SEC. 2. UNUSED EXCESS PROFITS CREDIT.

(a) Section 710 (b) (3) of the Internal Revenue Code is amended to read as follows:

54 Stat. 975,  
26 U. S. C. § 710 (b)  
(3).

"(3) UNUSED EXCESS PROFITS CREDIT.—The amount of the excess profits credit carry-over for the taxable year, computed in accordance with subsection (c)."

(b) COMPUTATION OF EXCESS PROFITS CREDIT CARRY-OVER.—Section 710 of the Internal Revenue Code is amended by adding at the end thereof the following new subsection:

54 Stat. 975,  
26 U. S. C. § 710.

"(c) EXCESS PROFITS CREDIT CARRY-OVER.—

"(1) 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.

Post, p. 701.

"(2) COMPUTATION OF EXCESS PROFITS CREDIT CARRY-OVER.—The excess profits credit carry-over for any taxable year shall be the sum of the following:

"(A) The unused excess profits credit for the first preceding taxable year; and

"(B) The unused excess profits credit for the second preceding taxable year reduced by the amount, if any, by which the excess profits net income for the first preceding taxable year exceeds the sum of—

"(i) the excess profits credit for such first preceding taxable year, plus

"(ii) the unused excess profits credit for the third preceding taxable year."