

“(B) such a plan shall be considered as satisfying the requirements of section 165 (a), (3), (4), and (5) and (6) for the period beginning with the beginning of the first taxable year following December 31, 1942, and ending December 31, 1944, if the provisions thereof satisfy such requirements by December 31, 1944, and if by that time such provisions are made effective for all purposes as of a date not later than January 1, 1944.”

56 Stat. 862, 863.
26 U. S. C., Supp.
II, § 165 (a) (3)-(6).

(b) Section 162 (d) (2) of the Revenue Act of 1942 is amended to read as follows:

56 Stat. 867.
26 U. S. C., Supp.
II, §§ 22, 23, 165 notes.
Plans put into effect
after Sept. 1, 1942.

“(2) In the case of a stock bonus, pension, profit sharing or annuity plan put into effect after September 1, 1942, such a plan shall be considered as satisfying the requirements of section 165 (a) (3), (4), (5), and (6) for the period beginning with the date such plan is put into effect and ending December 31, 1944, if the provisions thereof satisfy such requirements by December 31, 1944, and if by that time such provisions are made effective for all purposes as of a date not later than the effective date of such plan or January 1, 1944, whichever is the later.”

56 Stat. 862, 863.
26 U. S. C., Supp.
II, § 165 (a) (3)-(6).

Approved December 17, 1943.

[CHAPTER 347]

AN ACT

To increase the amount of Federal aid to State or Territorial homes for the support of disabled soldiers and sailors of the United States.

December 17, 1943
[S. 361]
[Public Law 202]

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the Act entitled “An Act to provide aid to State or Territorial homes for the support of disabled soldiers and sailors of the United States”, approved August 27, 1888, as amended (U. S. C., 1940 edition, title 24, sec. 134), is amended by striking out in the first paragraph thereof “\$240 per annum” and inserting in lieu thereof “\$300 per annum”.

State or Territorial
homes for disabled
soldiers and sailors.
Federal aid.
25 Stat. 450; 53 Stat.
1145.

SEC. 2. The amendment made by this Act shall apply to payments with respect to the care given to disabled soldiers and sailors on and after the first day of the month next following the month during which this Act is enacted: *Provided*, That said payments shall be made regardless of whether said veteran may be receiving domiciliary care or hospitalization in said home and the appropriations of the Veterans' Administration for medical, hospital, and domiciliary care shall be available for this purpose: *Provided further*, That no payment to a State or Territory under this Act shall be made for any period prior to the date upon which the Administrator of Veterans' Affairs determines that the veteran on whose account such payment is requested is eligible for such care in a Veterans' Administration facility.

Effective date.

Payments; avail-
ability of funds.

Approved December 17, 1943.

[CHAPTER 348]

AN ACT

Providing for the transfer to the custody and control of the Secretary of the Navy of certain lands comprising a portion of Croatan National Forest in the State of North Carolina.

December 17, 1943
[S. 1315]
[Public Law 208]

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the Secretary of Agriculture is authorized and directed to transfer to the custody and control of the Secretary of the Navy all lands owned by the United States and comprising a part of Croatan National Forest

Croatan National
Forest, N. C.