

of Columbia a license fee of \$10: *Provided*, That no license fee shall be collected from any notary public in the service of the United States Government or the District of Columbia Government whose notarial duties are confined solely to Government official business: *And provided further*, That no notary fee shall be collected at any time by a notary public who is exempted from the payment of the license fee. The Commissioners are hereby authorized to refund, in the manner prescribed by law for the refunding of erroneously paid taxes, the amount of any fee erroneously paid or collected under this section.

"The Commissioners are hereby authorized to prescribe such rules and regulations as they may deem necessary to carry out the purposes of this Act."

SEC. 2. Section 561 of the said Act approved March 3, 1901, as amended (D. C. Code, 1940 edition, title 1, sec. 504), is further amended to read as follows:

"SEC. 561. OATH AND BOND.—Each notary public, before entering upon the duties of his office, shall take the oath prescribed for civil officers in the District of Columbia, and shall give bond to the District of Columbia in the sum of \$2,000, with security, to be approved by the District Court of the United States for the District of Columbia or a justice thereof, for the faithful discharge of the duties of his office."

SEC. 3. A notary public appointed before the passage of this Act may continue in such capacity until the expiration date of his commission.

SEC. 4. Certificates issued by the Commissioners may be signed by the secretary, Board of Commissioners, District of Columbia.

SEC. 5. Appropriation is hereby authorized to be made to carry out the provisions of this Act, and the Commissioners of the District of Columbia are authorized to include in their annual estimates provision for all expenses incident to such purposes, including the purchase of equipment and supplies and the payment of salaries to personnel, subject to the limitations of the Classification Act of 1923, as amended.

Approved December 16, 1944.

[CHAPTER 598]

AN ACT

To amend the Act of June 19, 1934 (Public Law 435, Seventy-third Congress).

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the Act of June 19, 1934, entitled "An Act providing educational opportunities for the children of soldiers, sailors, and marines who were killed in action or died during the World War", is hereby amended to read as follows:

"That there is hereby authorized to be appropriated, from funds to the credit of the District of Columbia in the Treasury of the United States not otherwise appropriated, the sum of \$4,800, annually, for aid in the education of children (between the ages of sixteen and twenty-one years, inclusive, who have had their domicile in the District of Columbia for at least five years) of those who have died or may hereafter die as a result of service in the military or naval forces of the United States during the World War on and after April 6, 1917, and prior to November 12, 1918, or during the period of the present war, on and after December 7, 1941, and prior to the termination of hostilities as declared by Presidential proclamation or by concurrent resolution of the Congress, including tuition, fees, maintenance, and the purchase of books and supplies: *Provided*, That not more than \$200 shall be available for any one child in any one year: *Provided*

Exemptions.

Refunds.

Rules and regulations.

31 Stat. 1279.

Status of present appointees.

Certificates.

Appropriation authorized.

42 Stat. 1488.
5 U. S. C. § 661;
Supp. III, § 661 *et seq.*

December 16, 1944
[H. R. 4916]
[Public Law 493]

District of Columbia.
48 Stat. 1125.
10 U. S. C. § 914a.
D. C. Code § 31-1114.

Education of children of certain veterans of World Wars I and II.

Limitation.

Determination of need.

further, That appropriations made in accordance with this Act shall be expended, under rules and regulations prescribed by the Board of Education of the District of Columbia, only for such children as the said Board, from time to time, may find to be in need of such aid and in such amounts as the said Board from time to time may determine in the case of each child.

Approved December 16, 1944.

[CHAPTER 599]

AN ACT

December 16, 1944
[H. R. 5408]
[Public Law 494]

To amend the Mustering-Out Payment Act of 1944, to provide a method for accomplishing certain mustering-out payments on behalf of mentally disabled veterans, and for other purposes.

Mustering-Out Payment Act of 1944, amendment.
Ante, p. 10.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That section 5 of the Mustering-Out Payment Act of 1944, approved February 3, 1944 (58 Stat. 8), is hereby amended by inserting the following subsection immediately following subsection (b) thereof:

Direct payments to survivors over 17.

Payments on behalf of mentally disabled veterans, etc.

Ante, p. 9.

“(c) The Secretary of War and the Secretary of the Navy, or such subordinate officers as they may designate, are authorized to make direct payment to survivors over seventeen years of age, and to select a proper person or persons to whom mustering-out payments may be made for the use and benefit of former active members of the armed forces, or survivors thereof, as defined by section 4 hereof, without the necessity of appointment by judicial proceedings of a legal representative of any such former member or such survivors when, in the opinion of the respective Secretaries or their designees, the interests of persons under seventeen years of age so justify, or where the former active member or his survivors is suffering from a mental disability sufficient to make direct payment not in the best interests of such person or persons. Payments made under the provisions of this subsection shall constitute a complete discharge of the obligation of the United States as provided in this Act; and the selection of a proper person or persons, as provided herein, and the correctness of the amount due and paid to such person or persons shall have the same finality as that accorded decisions made pursuant to subsection (b): *Provided*, That the provisions of this subsection shall not apply where a legal guardian or committee has been judicially appointed, except as to any payments made hereunder prior to the receipt of notice of appointment.”

Approved December 16, 1944.

[CHAPTER 600]

AN ACT

December 16, 1944
[H. R. 5564]
[Public Law 496]

To fix the rate of tax under the Federal Insurance Contributions Act on employer and employees for the calendar year 1945.

Federal Insurance Contributions Act, amendments.
53 Stat. 175.
26 U. S. C. § 1400; Supp. III, § 1400.
Ante, p. 53.
Social security tax rates.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That (a) clauses (1), (2), (3), and (4) of section 1400 of the Federal Insurance Contributions Act (section 1400 of the Internal Revenue Code, relating to the rate of tax on employees) are amended to read as follows:

“(1) With respect to wages received during the calendar years 1939, 1940, 1941, 1942, 1943, 1944, and 1945, the rate shall be 1 per centum.

“(2) With respect to wages received during the calendar years 1946, 1947, and 1948, the rate shall be 2½ per centum.

“(3) With respect to wages received after December 31, 1948, the rate shall be 3 per centum.”