

this Act any claim on account of injury to persons, or any claim for damage to or loss of privately owned property, caused by the negligence of any employee of the United States paid from such funds while acting within the scope of his employment. No claim shall be considered hereunder which is in excess of \$500 or which is not presented in writing within one year from the date of accrual thereof. Acceptance by a claimant of the amount allowed on account of his claim shall be deemed to be in full settlement thereof and the action upon such claim so accepted by the claimant shall be conclusive.

Rules and regulations.

SEC. 10. The Administrator is authorized to make such rules and regulations as he may deem necessary to carry out the provisions of this Act.

Appropriation authorized.

SEC. 11. There is hereby authorized to be appropriated the sum of \$10,028,420, \$2,028,420 to be available in 1945, and \$2,000,000 in each of the following four years, each yearly sum to remain available until expended, for the purpose of carrying out the provisions of this Act, administrative and otherwise, including the employment of engineers, architects, and consultants without regard to section 3709 of the Revised Statutes, and the civil-service and classification laws; personal services and rental in the District of Columbia and elsewhere; supplies and equipment; travel expenses, including transfer of household goods and effects as provided by the Act of October 10, 1940 (5 U. S. C. 73c-1), and, notwithstanding any other provision of law, transportation to the Virgin Islands and return of officers, employees, and other persons engaged in carrying out the functions prescribed in this Act; purchase, repair, operations, and maintenance of motor-propelled passenger-carrying vehicles; and such other expenses as may be necessary for the accomplishment of the objectives of this Act. All payments from funds made available pursuant to this Act shall be made through the Division of Disbursements of the Treasury Department, upon vouchers certified by the Administrator or employees designated by him for such purpose.

41 U. S. C. § 5.

54 Stat. 1105.

Disbursements.

Approved December 20, 1944.

[CHAPTER 616]

AN ACT

December 20, 1944
[H. R. 5543]
[Public Law 611]

Extending the time for the release of powers of appointment for the purposes of certain provisions of the Internal Revenue Code, and for other purposes.

Revenue Act of 1942, amendments. *Ante*, pp. 72, 73.
Release of powers of appointment, time extension.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That section 403 (d) (3) of the Revenue Act of 1942 (relating to the release of certain powers of appointment) is amended by striking out "January 1, 1945" wherever it appears and inserting in lieu thereof "July 1, 1945"; and section 452 (c) of the Revenue Act of 1942 is amended to read as follows:

"(c) RELEASE BEFORE JULY 1, 1945.—

"(1) A release of a power to appoint before July 1, 1945, shall not be deemed a transfer of property by the individual possessing such power.

"(2) This subsection shall apply to all calendar years prior to 1945 and to that part of the calendar year 1945 prior to July 1, 1945."

SEC. 2. (a) Section 162 (d) (1) (B) of the Revenue Act of 1942 (relating to employees' trusts) is amended to read as follows:

"(B) 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 beginning of the first taxable

56 Stat. 866.
26 U. S. C., Supp. III, § 165 note.

Employees' trusts.
56 Stat. 862, 863.
26 U. S. C., Supp. III, § 165 (a) (3)-(6).

year following December 31, 1942, and ending June 30, 1945, if the provisions thereof satisfy such requirements by June 30, 1945, and if by that time all provisions of such plan which are necessary to satisfy such requirements are in effect and have been made effective for all purposes with respect to the portion of such period after December 31, 1943.”

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

56 Stat. 867.
26 U. S. C., Supp.
III, § 165 note.

“(2) A stock bonus, pension, profit-sharing, or annuity plan—
“(A) put into effect after September 1, 1942, and prior to January 1, 1945, shall be considered as satisfying the requirements of section 165 (a) (3), (4), (5), and (6) for the period beginning with the date on which it was put into effect and ending with June 30, 1945, if all provisions of the plan which are necessary to satisfy such requirements are in effect by the end of such period and have been made effective for all purposes with respect to the portion of such period after December 31, 1943;

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

“(B) put into effect after December 31, 1944, shall be considered as satisfying the requirements of section 165 (a) (3), (4), (5), and (6) for the period beginning with the date on which it was put into effect and ending with the 15th day of the third month following the close of the taxable year of the employer in which the plan was put in effect, if all provisions of the plan which are necessary to satisfy such requirements are in effect by the end of such period and have been made effective for all purposes with respect to the whole of such period.”

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

SEC. 3. If a claim for credit or refund under the internal revenue laws relates to an overpayment on account of the deductibility by the taxpayer of a loss in respect of property considered destroyed or seized under section 127 (a) of the Internal Revenue Code (relating to war losses) for a taxable year beginning in 1941, the three-year period of limitation prescribed in section 322 (b) (1) of the Internal Revenue Code shall in no event expire prior to December 31, 1945. In the case of such a claim filed on or before December 31, 1945, the amount of the credit or refund may exceed the portion of the tax paid within the period provided in section 322 (b) (2) or (3) of such code, whichever is applicable, to the extent of the amount of the overpayment attributable to the deductibility of the loss described in this section.

Overpayment
claims.

56 Stat. 852.
26 U. S. C., Supp.
III, § 127 (a).

53 Stat. 91.
26 U. S. C. § 322 (b)
(1).

56 Stat. 876.
26 U. S. C., Supp.
III, § 322 (b) (2), (3).

Approved December 20, 1944.

[CHAPTER 617]

AN ACT

To increase clerk hire, and for other purposes.

December 20, 1944
[H. R. 5590]
[Public Law 512]

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That effective January 1, 1945, the clerk hire of each Member, Delegate, and Resident Commissioner shall be at the rate of \$9,500 per annum, and such officials and chairmen of standing committees (other than the Committee on Appropriations, which is governed by other law) may rearrange or change the schedules or salaries and the number of employees in their respective offices or committees: *Provided*, That no salary shall be fixed hereunder at a rate in excess of \$5,000 per annum, and no action shall be taken to reduce any salary which is specifically fixed by law at a rate higher than \$5,000 per annum: *Provided further*, That such changes as may be made in consequence

Congress.
Clerk hire, rate in-
crease.

Limitations.