

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.

hereof shall not increase the aggregate of the salaries provided for such offices or committees for the fiscal year ending June 30, 1945, or thereafter, beyond the additional amount herein authorized for clerk hire for Representatives, Delegates, and the Resident Commissioner from Puerto Rico, and an amount equivalent to the difference between the aggregate amount appropriated for salaries of a standing committee for the fiscal year 1945 and the amount required to increase the compensation rate prevailing on December 6, 1944 (in case of a vacancy, the rate last paid), to the clerk of a standing committee to a rate not in excess of \$5,000 per annum: *Provided further*, That no compensation rate shall be established in pursuance hereof which is not a multiple of five: *Provided further*, That Representatives, Delegates, the Resident Commissioner from Puerto Rico, and committee chairmen, on or before the tenth day of the month in which rearrangements or changes of salary schedules are to become effective, shall certify in writing such rearrangements or changes to the disbursing office, which shall thereafter pay such employees in accordance with such rearrangements or changes: *Provided further*, That the provisions of this paragraph shall supersede any law in conflict therewith.

Certification of changes to disbursing office.

Conflicting laws superseded.

*Ante*, p. 341.

*Ante*, p. 343.

*Ante*, p. 337.  
Rearrangement of Senate salary schedules.

Aggregate amount of basic compensation.  
*Post*, p. 854.

For an additional amount, fiscal year 1945, for committee employees, to be available solely for expenditure for additional compensation for clerks to standing committees, as authorized in the preceding paragraph, \$42,630.

For an additional amount, fiscal year 1945, for clerk hire, Members and Delegates, \$657,000.

Sec. 2. Effective January 1, 1945—

(a) The paragraph in the Legislative Branch Appropriation Act, 1945, which permits Senators and chairmen of standing committees of the Senate to rearrange the schedule of basic salaries of employees in their respective offices or committees is hereby amended by striking out "\$4,500" wherever it appears and inserting in lieu thereof "\$5,040".

(b) The aggregate amount of the basic compensation authorized to be paid to employees in the offices of Senators (including employees of standing committees of which Senators are chairmen) is hereby increased by (1) \$4,020 in the case of each Senator from a State which has a population of less than four million inhabitants and (2) by \$5,040 in the case of each Senator from a State which has a population of four million or more inhabitants.

Approved December 20, 1944.

[CHAPTER 618]

JOINT RESOLUTION

Authorizing the granting of permits to the Committee on Inaugural Ceremonies on the occasion of the inauguration of the President-elect in January 1945, and for other purposes.

*Resolved by the Senate and House of Representatives of the United States of America in Congress assembled*, That the Administrator of the Federal Works Agency, and such other officers of the District of Columbia and the United States as control any public lands in the District of Columbia, are hereby authorized to grant permits, under such restrictions as they may deem necessary, to the Committee on Inaugural Ceremonies to be appointed with the approval of the President-elect for the use of any reservations or other public spaces in the District of Columbia under their control on the occasion of the inauguration of the President-elect in January 1945: *Provided*, That in their opinion no serious or permanent injuries will be thereby inflicted upon such reservations or public spaces or statutory thereon;

December 20, 1944  
[H. J. Res. 289]  
[Public Law 513]

Inaugural ceremonies, 1945.  
Use of public spaces in D. C.

Conditions for granting of permits.