not be made while the insured is totally disabled. In any case in which
the insured is shown by evidence satisfactory to the Administrator to
be totally disabled at the expiration of the level premium term period
of his insurance under conditions which would entitle him to con-
tinued insurance protection but for such expiration, such insurance
shall be automatically converted to insurance on the ordinary life plan
unless the insured has elected insurance on some other available plan.
All level premium term policies shall cease and terminate at the expi-
ration of the term period. Provisions for cash, loan, paid-up, and
extended values, dividends from gains and savings, refund of unearned
premiums, and such other provisions as may be found to be reasonable
and practicable may be provided for in the policy of insurance or from
time to time by regulations promulgated by the Administrator."

Sec. 3. Subsections (y) (1) and (y) (2) of section 602 of the
National Service Life Insurance Act of 1940, as amended, are hereby
repealed.

Approved February 21, 1947.

[CHAPTER 6] JOINT RESOLUTION

To continue the authority of the Maritime Commission to operate vessels until
July 1, 1947.

Resolved by the Senate and House of Representatives of the United
States of America in Congress assembled, That notwithstanding any
other provision of law any temporary authority issued or to be issued
by an appropriate Government agency to the United States Maritime
Commission to provide service as a carrier by water may be valid for
a period not extending beyond July 1, 1947.

Sec. 2. The paragraph under the head “United States Maritime
Commission” in title I of the Third Deficiency Appropriation Act,
1946, is hereby amended by striking out “March 1, 1947” and inserting
in lieu thereof “July 1, 1947”.

Approved February 26, 1947.

[CHAPTER 7] JOINT RESOLUTION

Granting, in the case of income, estate, and gift taxes, deductions for contribu-
tions to the United Nations.

Resolved by the Senate and House of Representatives of the United
States of America in Congress assembled, That section 23 (o) of the
Internal Revenue Code (relating to the so-called “charitable contribu-
tion” deduction) is amended by striking out the word “or” at the
end of paragraph (4) thereof, and by inserting at the end of para-
graph (5) the word “or”, and by adding after paragraph (5) a new
paragraph to read as follows:

“(6) the United Nations, but only if such contributions or gifts
(A) are to be used exclusively for the acquisition of a site in the
city of New York for its headquarters, and (B) are made after
December 1, 1946, and before December 2, 1947;”.

Sec. 2. Section 23 (q) of such code (relating to the so-called “chair-
itable contribution” deduction) is amended by inserting at the end of
paragraph (3) the word “or”, and by adding after paragraph (3) a new
paragraph to read as follows:

“(4) the United Nations, but only if such contributions or gifts
(A) are to be used exclusively for the acquisition of a site in the
city of New York for its headquarters, and (B) are made after
December 1, 1946, and before December 2, 1947;”.

Approved February 26, 1947.