

[CHAPTER 537]

AN ACT

To amend section 1700 (a) (1) of the Internal Revenue Code so as to exempt hospitalized servicemen and veterans from the admissions tax when admitted free.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That section 1700 (a) (1) of the Internal Revenue Code (relating to the tax on amounts paid for admission) is amended by adding at the end thereof a new sentence as follows: "Subject to such regulations as the Commissioner, with the approval of the Secretary, shall prescribe, no tax shall be imposed in the case of admission free of charge of a hospitalized member of the military, naval, or air forces of the United States or of a person hospitalized as a veteran by the Federal Government in a Federal, State, municipal, private, or other hospital or institution, except when such member or veteran is on leave or furlough."

SEC. 2. The amendment made by this Act shall be effective on and after the first day of the first month which commences more than twenty days after the enactment of this Act.

Approved June 19, 1948.

June 19, 1948
[H. R. 5065]
[Public Law 706]

53 Stat. 189.
26 U. S. C., Supp. I,
§ 1700 (a) (1).

Effective date.

[CHAPTER 538]

AN ACT

To amend the Civil Service Retirement Act of May 29, 1930, as amended.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That paragraph 5 of section 3A of the Civil Service Retirement Act of May 29, 1930, as amended, is amended by adding at the end thereof the following:

"Any Member of Congress, who during any war or time of national emergency as proclaimed by the President or declared by the Congress, left or leaves his office to enter the armed forces of the United States shall, for the purpose of this paragraph, be deemed to have continued as a Member of Congress for such period of military service."

Approved June 19, 1948.

June 19, 1948
[H. R. 5112]
[Public Law 707]

60 Stat. 850.
5 U. S. C. § 693-1.

Member of Congress in armed forces.

[CHAPTER 539]

AN ACT

To authorize Commodity Credit Corporation to make adjustment payments to certain producers of raw cane sugar in Puerto Rico and Hawaii.

Whereas Commodity Credit Corporation entered into contracts with producers of 1945-1946 crop Puerto Rican raw cane sugar and 1946 crop Hawaiian raw cane sugar, and subsequently entered into a contract for the purchase of the 1946 and 1947 crops of Cuban raw cane sugar which required payments for 1946 crop Cuban raw cane sugar in excess of those made to the producers of Puerto Rican and Hawaiian sugar of the same crop, after making allowance for the duty and freight advantages of such producers; and

Whereas in connection with its contracts with Puerto Rican and Hawaiian producers for control of the succeeding crop of raw cane sugar from each of such areas, Commodity Credit Corporation made adjustment payments to producers in amounts designed to equalize the prices paid for Puerto Rican and Hawaiian raw cane sugar of the 1946 and 1947 crop years with those paid for Cuban raw cane sugar of the same crop years, but such adjustment payments were denied to the Honolulu Plantation Company, the Plazuela Sugar Company, Godreau, Godreau and Compania (Central Caribe), and

June 19, 1948
[H. R. 5174]
[Public Law 708]

Puerto Rico and Hawaii.
Raw cane sugar producers.

Wirshing and Cia, S. en C. (Central Boca Chica), since each of such companies were not engaged in the production of raw cane sugar in the crop year 1947 and were unable to contract with respect to sugar of the 1947 crop year: Therefore

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the Commodity Credit Corporation is authorized and directed to make adjustment payments to the Plazuela Sugar Company, to Godreau, Godreau and Compania (Central Caribe) to Wirshing and Cia, S. en C. (Central Boca Chica) on each company's production of 1945-1946 crop Puerto Rican raw cane sugar, and to the Honolulu Plantation Company on its production of 1946 crop Hawaiian raw cane sugar, each of such payments to be made at the same rate and subject to the same conditions as adjustment payments made to other Puerto Rican and Hawaiian producers of raw cane sugar of such crops, irrespective of the failure of such producers (1) to produce raw cane sugar in any succeeding crop year, or (2) to enter into contracts with Commodity Credit Corporation with respect to such raw cane sugar. Commodity Credit Corporation may require such evidence as it may deem necessary in support of applications for payment made pursuant to the authorization herein contained.

Approved June 19, 1948.

Adjustment payments to certain companies.

Requirement of evidence.

[CHAPTER 540]

AN ACT

To prevent retroactive checkage of retired pay in the cases of certain enlisted men and warrant officers appointed or advanced to commissioned rank or grade under the Act of July 24, 1941 (55 Stat. 603), as amended, and for other purposes.

June 19, 1948
[H. R. 5344]
[Public Law 709]

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That no enlisted man or warrant officer appointed or advanced to temporary commissioned rank or grade under the provisions of the Act of July 24, 1941 (55 Stat. 603), as amended by the Act of February 21, 1946 (Public Law 305, Seventy-ninth Congress, 60 Stat. 26), whose retired pay was computed as authorized in section 8 of the Act of July 24, 1941 (55 Stat. 604), as amended by section 5 of the Act of August 10, 1946 (Public Law 720, Seventy-ninth Congress, 60 Stat. 995), or section 10 of the said 1941 Act (55 Stat. 605), as amended by section 8 of the Act of February 21, 1946 (60 Stat. 28), shall be subject to any retroactive checkage for retired pay received for or on account of services as a commissioned officer for any period prior to November 1, 1946, in contravention of section 212 of the Act of June 30, 1932 (47 Stat. 406), as amended (5 U. S. C. 59a): *Provided*, That no disallowances in the accounts of disbursing officers shall be made for any such payments made prior to November 1, 1946, in contravention of section 212 of the Act of June 30, 1932 (47 Stat. 406), as amended.

Retroactive checkage for retired pay.

34 U. S. C. §§ 350-350j; Supp. I, § 350g.

34 U. S. C., Supp. I, § 350g.

34 U. S. C. § 350i and note.

Payments prior to Nov. 1, 1946.

5 U. S. C. § 59a.

SEC. 2. Enlisted men and warrant officers appointed or advanced to commissioned rank or grade under the said Act of July 24, 1941, as amended, whose retired pay, computed as authorized by that Act as amended, was withheld or checked in whole or in part for any period prior to November 1, 1946, as being in contravention of section 212 of the Act of June 30, 1932, as amended, shall be entitled to receive such retired pay as so computed through October 31, 1946, the provisions of said section 212 of the Act of June 30, 1932, as amended, notwithstanding.

Retired pay.
55 Stat. 603.
34 U. S. C. §§ 350-350j; Supp. I, § 350g.

47 Stat. 406.
5 U. S. C. § 59a.

SEC. 3. Enlisted men and warrant officers heretofore or hereafter advanced to commissioned rank or grade on the retired list under

Restoration to former retired status.