

or refund may exceed the portion of the tax paid within the period provided in section 322 (b) (2) or (3) of the Internal Revenue Code, whichever is applicable, to the extent of the amount of the overpayment attributable to the deductibility of the loss described in this section.

Approved June 29, 1948.

53 Stat. 92; 56 Stat. 876.  
26 U. S. C. § 322 (b) (2), (3).

[CHAPTER 727]

AN ACT

To amend section 13 (a) of the Surplus Property Act of 1944, as amended.

June 29, 1948  
[H. R. 2239]  
[Public Law 829]

*Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled,* That section 13 (a) of the Surplus Property Act of 1944, as amended, is hereby amended by inserting a new paragraph as follows:

Surplus Property Act of 1944, amendment.  
58 Stat. 770.  
50 U. S. C. app. § 1622 (a); Supp. I, § 1622.  
*Ante*, p. 350.  
Disposals to States, etc.

“(3) Surplus property certified by the Governor of the State in which the property is situated and by the Secretary of the Army, the Secretary of the Navy, or the Secretary of the Air Force, as the case may be, as being suitable and needed for use in training and maintaining any civilian component of the armed forces under his jurisdiction may be disposed of to States, their political subdivisions or tax-supported instrumentalities, subject to such terms and conditions as the Administrator determines to be necessary to properly protect the interests of the United States. Such disposals shall be without monetary consideration: *Provided*, That the Government shall be reimbursed for such costs incident to the disposal of the property as the Administrator may deem proper, including the expense of removal of any machinery, equipment, or personal property not transferred as a part of such disposal.”

Approved June 29, 1948.

[CHAPTER 728]

AN ACT

To amend section 624 of the Public Health Service Act so as to provide a minimum allotment of \$100,000 to each State for the construction of hospitals.

June 29, 1948  
[H. R. 4816]  
[Public Law 830]

*Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled,* That the first sentence of section 624 of the Public Health Service Act, as amended, is amended to read as follows: “Each State for which a State plan has been approved prior to or during a fiscal year shall be entitled for such year to an allotment of a sum bearing the same ratio to the sums authorized to be appropriated pursuant to section 621 for such year as the product of (a) the population of such State and (b) the square of its allotment percentage (as defined in section 631 (a)) bears to the sum of the corresponding products for all of the States: *Provided*, That no such allotment to any State shall be less than \$100,000 but for the purpose of this proviso the term State shall not include the Virgin Islands.”

Public Health Service Act, amendment.  
60 Stat. 1045.  
42 U. S. C. § 291g.

60 Stat. 1042.  
42 U. S. C. § 291d.

60 Stat. 1046.  
42 U. S. C. § 291i (a).  
*Ante*, p. 531.  
Minimum allotment.

SEC. 2. There are hereby authorized to be appropriated for the fiscal year ending June 30, 1948, and for each of the three succeeding fiscal years, such sums as may be necessary to provide increased allotments for the construction of hospitals pursuant to the first sentence of section 624 of the Public Health Service Act, as amended by the first section of this Act.

Appropriation authorized.

*Supra*.

Approved June 29, 1948.