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 overpay-
ment attributable to the deductibility of the loss described in this
section.

Approved June 29, 1948.

[CHAPTER 727]

AN ACT

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

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:

"(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, equip-
ment, 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.

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 allot-
ment 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."

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 allot-
ments 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.

Approved June 29, 1948.