Regulations, insurance, laboratory, etc., fees.

Proviso.
No denial of benefits on account of race, creed, or color.
Conduct through Authority's facilities or by contracts.

52 Stat. 979. 49 U. S. C., Supp. IV, § 401 (27).

Selections for training.

Leases, loans, etc.

Instructors, examiners and experts.

52 Stat. 973. 49 U. S. C., Supp. IV, ch. 9.

R. S. § 3709. 41 U. S. C. § 5.

Cooperation by Government agencies.

Funds authorized for fiscal years 1939 and 1940; limitation on subsequent years. Post, p. 1302. Duration of Act.

Proviso. Citizenship requirement. craft pilots. Such training or programs shall be conducted pursuant to such regulations as such Authority may from time to time prescribe, including regulations requiring students participating therein to maintain appropriate insurance and to pay such laboratory or other fees for ground-school training, not exceeding \$40 per student, as the Authority may deem necessary or desirable: *Provided*, That in the administration of this Act, none of the benefits of training or programs shall be denied on account of race, creed, or color. Such training or programs may be carried out either through the use of the facilities and personnel of the Authority or by contracts with educational institutions or other persons (as defined in section 1 (27) of the Civil Aeronautics Act of 1938).

Sec. 3. At least 5 per centum of the students selected for training under this Authority shall be selected from applicants other than college students.

Sec. 4. The Authority is authorized to lease or accept loans of such real property, and to purchase, lease, exchange, or accept loans of such personal property, as may be necessary or desirable for carrying out the provisions of this Act.

Sec. 5. For the purpose of carrying out its functions under this Act, the Authority is authorized to exercise all powers conferred upon it by the Civil Aeronautics Act of 1938 and to appoint and fix the compensation of experienced instructors, airmen, medical and other professional examiners and experts in training or research without regard to the provisions of other laws applicable to the employment and compensation of officers and employees of the United States. The provisions of section 3709 of the Revised Statutes shall not apply to contracts with educational institutions and other persons for the use of aircraft or other facilities or for the performance of services authorized by section 2 of this Act.

Sec. 6. Any executive department or independent establishment is hereby authorized to cooperate with the Authority in carrying out the purposes of this Act, and for such purposes may lend or transfer to the Authority, by contract or otherwise, or if so requested by the Authority, lend to educational institutions or other persons cooperating with the Authority in the conduct of any such training or program, civilian officials, experts, or employees, aircraft and other property or equipment, and lands or buildings under its control and in excess of its own requirements.

Sec. 7. There is hereby authorized to be appropriated the sum of \$5,675,000 for the purpose of carrying out the provisions of this Act during the fiscal years 1939 and 1940 and not to exceed the sum of \$7,000,000 during each subsequent fiscal year. This Act shall expire on July 1, 1944, and all contracts, leases, or other obligations entered into under this Act shall expire on or prior to such date: *Provided*, That no alien shall receive training under the provisions of this Act.

Approved, June 27, 1939.

[CHAPTER 246]

AN ACT

Making appropriations for the fiscal year ending June 30, 1940, for civil functions administered by the War Department, and for other purposes.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the following sums are appropriated, out of any money in the Treasury not otherwise appropriated, for the fiscal year ending June 30, 1940, for civil functions administered by the War Department, and for other purposes, namely:

June 28, 1939 [H. R. 6260] [Public, No. 154]

War Department Civil Appropriation Act, 1940.

QUARTERMASTER CORPS

CEMETERIAL EXPENSES

For maintaining and improving national cemeteries, including fuel for and pay of superintendents and the superintendent at Mexico City, and other employees; purchase of land; purchase of tools and materials; purchase and exchange of two passenger-carrying motor vehicles; repair, maintenance, and operation of passenger-carrying motor vehicles; care and maintenance of the Arlington Memorial Amphitheater, chapel, and grounds in the Arlington National Cemetery, and that portion of Congressional Cemetery to which the United States has title and the graves of those buried therein, including Confederate graves, and including the burial site of Pushmataha, a Choctaw Indian chief; repair to roadways but not to more than a single approach road to any national cemetery constructed under special Act of Congress; headstones for unmarked graves of soldiers, sailors, and marines under the Acts approved March 3, 1873 (24 U. S. C. 279), February 3, 1879 (24 U. S. C. 280), March 9, 1906 (34 Stat. 56), March 14, 1914 (38 Stat. 768), and February 26, 1929 (24 U. S. C. 280a), and civilians interred in post cemeteries; recovery of bodies and disposition of remains of military personnel and civilian employees of the Army under Act approved March 9, 1928 (10 U. S. C. 916); travel allowances of attendants accompanying remains of military personnel and civilian employees; for repairs and preservation of monuments, tablets, roads, fences, and so forth, made and constructed by the United States in Cuba and China to mark the places where American soldiers fell; care, protection, and maintenance of the Confederate Mound in Oakwood Cemetery at Chicago, the Confederate Stockade Cemetery at Johnstons Island, the Confederate burial plats owned by the United States in Confederate Cemetery at North Alton, the Confederate Cemetery, Camp Chase, at Columbus, the Confederate Cemetery at Point Lookout, and the Confederate Cemetery at Rock Island; and for care and maintenance of graves used by the Army for burials in commercial cemeteries, \$1,449,960, and in addition, \$136,254 of the appropriation, "Cemeterial Expenses, War Department, 1939", such amount of such appropriation being hereby reappropriated: *Provided*, That no railroad shall be permitted upon any right-of-way which may have been acquired by the United States leading to a national cemetery, or to encroach upon any roads or walks constructed thereon and maintained by the United States: Provided further, That no part of this appropriation shall be used for repairing any roadway not owned by the United States within the corporate limits of any city, town, or village.

The Secretary of War is authorized to convey to any State, county, municipality, or proper agency thereof, in which the same is located, all the right, title, and interest of the United States in and to any Government owned or controlled approach road to any national cemetery: Provided, That prior to the delivery of any instrument of conveyance hereunder, the State, county, municipality, or agency to which the conveyance herein authorized is to be made, shall notify the Secretary of War in writing of its willingness to accept and maintain the road included in such conveyance: Provided further, That upon the execution and delivery of any conveyance herein authorized, the jurisdiction of the United States of America over the road conveyed, shall cease and determine and shall thereafter vest in the State in which said road is located.

Maintenance, improvement, etc.

Vehicles.

Arlington National Cemetery, Va.

Plot in Congressional Cemetery, D. C.

Roadways; limita-

Headstones.

17 Stat. 545; 20 Stat. 281; 34 Stat. 56; 38 Stat. 768; 45 Stat. 1307. 24 U. S. C. §§ 279, 280, 280a. Recovery of bodies, etc.

45 Stat. 251. 10 U. S. C. § 916; Supp. IV, § 916. Monuments, etc., in Cuba and China.

Confederate cemeteries, etc.

52 Stat. 667.

Provisos. Encroachments forbidden.

Roadway repairs, restriction.

Conveyance to State, etc., of U. S. interest in any approach road to national cemetery.

> Provisos. Conditions.

Transfer of jurisdic-

SIGNAL CORPS

ALASKA COMMUNICATION SYSTEM

Operation, improvement, etc.

Proviso. Report to Congress. For operation, maintenance, and improvement of the Alaska Communication System, including travel allowances and travel in kind as authorized by law, and operation and maintenance of passenger-carrying vehicles, \$200,000, to be derived from the receipts of the Alaska Communication System which have been covered into the Treasury of the United States, and to remain available until the close of the fiscal year 1941: *Provided*, That the Secretary of War shall report to Congress the extent and cost of any extensions and betterments which may be effected under this appropriation.

BUREAU OF INSULAR AFFAIRS

UNITED STATES HIGH COMMISSIONER TO THE PHILIPPINE ISLANDS

United States High Commissioner's office.

48 Stat. 461. 48 U. S. C. § 1237 (4). Salaries and expenses.

Traveling expenses, etc.

Vehicles.

Household expenses.

Provisos.
Legal adviser and financial expert.

Minor purchases. R. S. § 3709. 41 U. S. C. § 5.

Availability.

For the maintenance of the office of the United States High Commissioner to the Philippine Islands as authorized by subsection 4 of section 7 of the Act approved March 24, 1934 (48 Stat. 456), including salaries and wages; rental, furnishings, equipment, maintenance, renovation, and repair of office quarters and living quarters for the High Commissioner; supplies and equipment; purchase and exchange of lawbooks and books of reference, periodicals, and newspapers; traveling expenses, including for persons appointed hereunder within the United States and their families, actual expenses of travel and transportation of household effects from their homes in the United States to the Philippine Islands, and return, utilizing Government vessels whenever practicable; operation, maintenance, and repair of motor vehicles, and all other necessary expenses, \$163,130, of which amount not exceeding \$10,000 shall be available for expenditure in the discretion of the High Commissioner for maintenance of his household and such other purposes as he may deem proper: Provided, That the salary of the legal adviser and the financial expert shall not exceed the annual rate of \$10,000 and \$9,000 each, respectively: Provided further, That section 3709 of the Revised Statutes (41 U. S. C. 5), shall not apply to any purchase or service rendered under this appropriation when the aggregate amount involved does not exceed the sum of \$100.

CORPS OF ENGINEERS

To be immediately available and to be expended under the direction of the Secretary of War and the supervision of the Chief of Engineers, and to remain available until expended:

RIVERS AND HARBORS

Survey of boundary, etc., waters.

Maintenance of existing works.

New York harbor.

California Débris Commission. 27 Stat. 507. 33 U. S. C. §§ 661, 678, 683; Supp. IV, § 683. Removal of navigation obstructions. For the preservation and maintenance of existing river and harbor works, and for the prosecution of such projects heretofore authorized as may be most desirable in the interests of commerce and navigation; for survey of northern and northwestern lakes and other boundary and connecting waters as heretofore authorized, including the preparation, correction, printing, and issuing of charts and bulletins and the investigation of lake levels; for prevention of obstructive and injurious deposits within the harbor and adjacent waters of New York City; for expenses of the California Débris Commission in carrying on the work authorized by the Act approved March 1, 1893, as amended (33 U. S. C. 661, 678, and 683); for removing sunken vessels or craft obstructing or endangering navigation as authorized by law; for operating and maintaining, keeping in repair, and continuing in use without interruption any lock, canal (except the Panama Canal),

canalized river, or other public works for the use and benefit of navigation belonging to the United States, including maintenance of the Hennepin Canal in Illinois; for payment annually of tuition fees of not to exceed fifty student officers of the Corps of Engineers at civil technical institutions under the provisions of section 127a of the National Defense Act, as amended (10 U. S. C. 535); for examinations, surveys, and contingencies of rivers and harbors; for printing and binding, newspapers, lawbooks, books of reference, periodicals, and office supplies and equipment required in the Office of the Chief of Engineers to carry out the purposes of this appropriation, including such printing as may be authorized by the Committee on Printing of the House of Representatives, either during a recess or session of Congress, of surveys authorized by law, and such surveys as may be printed during a recess of Congress shall be printed, with illustrations, as documents of the next succeeding session of Congress, and for the purchase (not to exceed \$220,708) of motor-propelled passenger-carrying vehicles and motorboats, for official use: *Provided*, That no part of this appropriation shall be expended for any preliminary examination, survey, project, or estimate not authorized by law, \$96,000,000: Provided, That from this appropriation the Secretary of War may, in his discretion and on the recommendation of the Chief of Engineers based on the recommendation by the Board of Rivers and Harbors in the review of a report or reports authorized by law, expend such sums as may be necessary for the maintenance of harbor channels provided by a State, municipality, or other public agency, outside of harbor lines and serving essential needs of general commerce and navigation, such work to be subject to the conditions recommended by the Chief of Engineers in his report or reports thereon: Provided further, That no appropriation under the Corps of Engineers for the fiscal year 1940 shall be available for any expenses incident to operating any power-driven boat or vessel on other than Government business: Provided further, That not to exceed \$3,000 of the amount herein appropriated shall be available for the support and maintenance of the Permanent International Commission of the Congresses of Navigation and for the payment of the actual expenses of the properly accredited delegates of the United States to the meet-

FLOOD CONTROL

ing of the congresses and of the commission.

Flood control, general: For the construction and maintenance of certain public works on rivers and harbors for flood control, and for other purposes, in accordance with the provisions of the Flood Control Act, approved June 22, 1936, as amended and supplemented, including printing and binding, newspapers, law books, books of reference, periodicals, and office supplies and equipment required in the Office of the Chief of Engineers to carry out the purposes of this appropriation, the purchase (not to exceed \$149,500) of motorpropelled passenger-carrying vehicles and motorboats for official use, and for preliminary examinations and surveys of flood-control projects authorized by law, \$133,000,000: Provided, That \$3,000,000 of this appropriation shall be transferred and made available to the Secretary of Agriculture for preliminary examinations and surveys, as authorized by law, for run-off and water-flow retardation and soilerosion prevention on the watersheds of flood-control projects, including the employment of persons in the District of Columbia and elsewhere, purchase of books and periodicals, printing and binding, rent in the District of Columbia, the purchase (not to exceed \$75,000) of motor-propelled passenger-carrying vehicles and motorboats, and for other necessary expenses: Provided further, That funds appropriated herein may be used for flood control work on the Salmon River,

Student officers at civil technical institutions.

41 Stat. 785. 10 U. S. C. § 535. Surveys, etc. Printing and binding.

Vehicles, etc.

Provisos.
Unauthorized surveys, etc., forbidden.

Maintenance of harbor channels outside harbor lines.

Power-driven boats, restriction on use.

Permanent International Commission of the Congresses of Navigation.

Public works on rivers and harbors. Post, p. 1328.

49 Stat. 1570. 33 U. S. C., Supp. IV, ch. 15. Printing and binding.

Vehicles.

Preliminary examinations, etc.

Provisos.
Run-off and water-flow retardation, etc., surveys.

Personal services.

Salmon River, Alaska. Use of funds for designated surveys, etc.

52 Stat. 1216.
33 U. S. C., Supp. IV, § 701f (note).
Expenditure not to be construed as commitment to construction of any project.
Memphis, Tenn., project modified.

50 Stat. 881.

Bayou Bodcau and Cypress Bayou, La., reservoir, etc., construction. 52 Stat. 1220.

Mississippi River and tributaries.

45 Stat. 534; 49 Stat. 1508. 33 U. S. C. § 702a; Supp. IV, § 702a-1.

Emergency fund, tributaries of Mississippi River.

49 Stat. 1511. 33 U. S. C., Supp. IV, 702g-1.

Fort Peck Dam, Mont.

52 Stat. 403.

Bonneville Dam,

49 Stat. 1038; 50 Stat. 731. 16 U. S. C., Supp. IV, ch. 12B.

Maintenance, etc.

All expenses.

Objects specified.

Printing and binding.

Alaska, as authorized by law: Provided further, That funds appropriated herein may be used to execute detailed surveys, prepare plans and specifications, and to procure options on land and property necessary for the construction of authorized flood-control projects or for flood-control projects considered for selection in accordance with the provisions of section 4 of the Flood Control Act approved June 28, 1938: Provided further, That the expenditure of funds for completing the necessary surveys and securing options shall not be construed as a commitment of the Government to the construction of any project: Provided further, That the conditions of local cooperation for the Memphis, Tennessee, flood-control project, authorized by the Flood Control Act approved August 28, 1937, shall be so modified (without increasing the total estimated construction cost of the project) that the cost of providing pumping stations and outlet works for interior drainage shall be borne by the United States, all in accordance with plans to be approved by the Chief of Engineers: And provided further, That the reservoir and other flood-control works on Bayou Bodcau and Cypress Bayou, Louisiana, authorized by the Flood Control Act approved June 28, 1938, shall be constructed in accordance with the revised plans and cost estimates now in the Office, Chief of Engineers.

Flood control, Mississippi River and tributaries: For prosecuting work of flood control in accordance with the provisions of the Flood Control Act approved May 15, 1928, as amended (33 U. S. C. 702a), including printing and binding, newspapers, law books, books of reference, periodicals, and office supplies and equipment required in the office of the Chief of Engineers to carry out the purposes of this appropriation, and for the purchase (not to exceed \$51,400) of motor-propelled passenger-carrying vehicles and motorboats for official use, \$39,000,000.

Emergency fund for flood control on tributaries of Mississippi River: For rescue work and for repair or maintenance of any flood-control work on any tributaries of the Mississippi River threatened or destroyed by flood, in accordance with section 9 of the Flood Control Act, approved June 15, 1936 (49 Stat. 1508), \$800,000.

HYDROELECTRIC POWER

Power plant, Fort Peck Dam, Montana: For continuing the construction of the hydroelectric power plant at Fort Peck Dam, Montana, as authorized by the Act approved May 18, 1938 (52 Stat. 403), \$2,000,000.

Power plant, Bonneville Dam, Columbia River, Oregon: For continuing the construction of the hydroelectric power plant at Bonneville Dam, Columbia River, Oregon, as authorized by the Acts approved August 30, 1935 (49 Stat. 1038), and August 20, 1937 (50 Stat. 731), \$7,000,000.

UNITED STATES SOLDIERS' HOME

For maintenance and operation of the United States Soldiers' Home, to be paid from the Soldiers' Home Permanent Fund, \$800,500.

THE PANAMA CANAL

For every expenditure requisite for and incident to the maintenance and operation, sanitation, and civil government of the Panama Canal and Canal Zone, including the following: Compensation of all officials and employees; foreign and domestic newspapers and periodicals; law books not exceeding \$1,000; textbooks and books of reference; printing and binding, including printing of annual report; rent and personal services in the District of Columbia; purchase or

exchange of typewriting, adding, and other machines; purchase or exchange, maintenance, repair, and operation of motor-propelled and horse-drawn passenger-carrying vehicles; claims for damages to vessels passing through the locks of the Panama Canal, as authorized by the Panama Canal Act; claims for losses of or damages to property arising from the conduct of authorized business operations; claims for damages to property arising from the maintenance and operation, sanitation, and civil government of the Panama Canal; acquisition of land and land under water, as authorized in the Panama Canal Act; expenses incurred in assembling, assorting, storing, repairing, and selling material, machinery, and equipment heretofore or hereafter purchased or acquired for the construction of the Panama Canal which are unserviceable or no longer needed, to be reimbursed from the proceeds of such sale; expenses incident to conducting hearings and examining estimates for appropriations on the Isthmus; expenses incident to any emergency arising because of calamity by flood, fire, pestilence, or like character not foreseen or otherwise provided for herein; traveling expenses, when prescribed by the Governor of the Panama Canal to persons engaged in field work or traveling on official business; not to exceed \$2,000 for travel and subsistence expenses of members of the police and fire forces of the Panama Canal incident to their special training in the United States; transportation, including insurance, of public funds and securities between the United States and the Canal Zone; purchase, construction, repair, replacement, alteration, or enlargement of buildings, structures, equipment, and other improvements; and for such other expenses not in the United States as the Governor of the Panama Canal may deem necessary best to promote the maintenance and operation, sanitation, and civil government of the Panama Canal, all to be expended under the direction of the Governor of the Panama Canal and accounted for as follows:

For maintenance and operation of the Panama Canal: Salary of the Governor, \$10,000; contingencies of the Governor, to be expended in his discretion, not exceeding \$3,000; purchase, inspection, delivery, handling, and storing of materials, supplies, and equipment for issue to all departments of the Panama Canal, the Panama Railroad, other branches of the United States Government, and for authorized sales; payment in lump sums of not exceeding the amounts authorized by the Injury Compensation Act approved September 7, 1916 (5 U. S. C. 793), to alien cripples who are now a charge upon the Panama Canal by reason of injuries sustained while employed in the construction of the Panama Canal; and relief payments authorized by the Act approved July 8, 1937 (50 Stat. 478); in all, \$22,632,087 together with all moneys arising from the conduct of business operations authorized by the Panama Canal Act. Of such sum of \$22,632,087, \$14,200,000 shall be immediately available; and in addition the Governor of the Panama Canal, when authorized by the Secretary of War, may enter into contracts prior to July 1, 1940, for the same objects embraced by such appropriation to an amount not in excess of \$2,300,000, and his action in so doing shall be deemed a contractual obligation of the Federal Government for the payment of the cost

thereof.

For sanitation, quarantine, hospitals, and medical aid and support of the insane and of lepers and aid and support of indigent persons legally within the Canal Zone, including expenses of their deportation when practicable, the purchase of artificial limbs or other appliances for persons who were injured in the service of the Isthmian Canal Commission or the Panama Canal prior to September 7, 1916, additional compensation to any officer of the United States Public Health Service detailed with the Panama Canal as chief quarantine

Vehicles.

Damage claims.

Emergencies.

Public funds and securities, transportation and insurance.

Maintenance and operation.
Governor's salary.

Supplies, equipment, etc.

Payment to alien cripples.
39 Stat. 750.
5 U. S. C. § 793.

Relief payments.

50 Stat. 478.
48 U. S. C., Supp.
IV, § 1372.

Contracts authorized.

Sanitation, etc.
Support of insane
and lepers, etc.
Deportation expenses.

Chief quarantine officer.

Payment for furnishing of blood for transfusion.

Proviso.
Validation of expenditures heretofore

Civil government, Panama Canal and Canal Zone.

Availability. Additional sums.

Disposition of net

Waterworks, sewers, and pavements, Pana-ma and Colon.

Short title.

[Public, No. 155]

Revenue Act of

officer, and payments of not to exceed \$50 in any one case to persons within the Government service who shall furnish blood from their veins for transfusion to the veins of patients in Panama Canal hospitals: Provided, That expenditures heretofore made to any person within the Government service for blood furnished to patients in Panama Canal hospitals are hereby validated; \$962,035.

For civil government of the Panama Canal and Canal Zone, including gratuities and necessary clothing for indigent discharged pris-

oners, \$1,180,802.

Total, Panama Canal, \$24,774,924, to be available until expended. In addition to the foregoing sums there is appropriated for the fiscal year 1940 for expenditures and reinvestment under the several heads of appropriation aforesaid, without being covered into the Treasury of the United States, and to remain available until expended, all moneys received by the Panama Canal during the fiscal year 1940 and prior fiscal years (exclusive of net profits for such prior fiscal years) from services rendered or materials and supplies furnished to the United States, the Panama Railroad Company, the Canal Zone government, or to their employees, respectively, or to the Panama Government, from hotel and hospital supplies and services; from rentals, wharfage, and like service; from labor, materials, and supplies and other services furnished to vessels other than those passing through the Canal, and to others unable to obtain the same elsewhere; from the sale of scrap and other byproducts of manufacturing and shop operations; from the sale of obsolete and unserviceable materials, supplies, and equipment purchased or acquired for the operation, maintenance, protection, sanitation, and government of the Canal and Canal Zone; and any net profits accruing from such business to the Panama Canal shall annually be covered into the Treasury of the United States.

There is also appropriated for the fiscal year 1940 for the operation, maintenance, and extension of waterworks, sewers, and pavements in the cities of Panama and Colon, to remain available until expended, the necessary portions of such sums as shall be paid during that fiscal year as water rentals or directly by the Government of

Panama for such expenses.

SEC. 2. This Act may be cited as the "War Department Civil Appropriation Act, 1940".

Approved, June 28, 1939.

[CHAPTER 247]

AN ACT

To provide revenue, equalize taxation, and for other purposes.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That this Act may be cited as the "Revenue Act of 1939".

TITLE I—EXCISE TAXES AND POSTAL RATES

SEC. 1. CONTINUATION OF EXCISE TAXES AND POSTAL RATES.

Continuation until 1941.
 Ante, pp. 189, 195, 196, 411, 420, 421, 422, 425.
 I. R. C. §§ 1700 (a) (1), 1801, 1802, 3403 (f) (1), 3452, 3460 (a), 3465, 3481 (b), 3482.
50 Stat. 358.
39 U. S. C., Supp. IV, § 280 (mote), 48 Stat. 254.

Sections 1700 (a) (1), 1801, 1802, 3403 (f) (1), 3452, 3460 (a), 3465, 3481 (b), and 3482 of the Internal Revenue Code are amended by striking out "1939" wherever appearing therein and inserting in lieu thereof "1941". Section 1001 (a), as amended, of the Revenue Act of 1932, and section 2, as amended, of the Act entitled "An Act to extend the gasoline tax for one year, to modify postage rates on mail matter, and for other purposes", approved June 16, 1933, are further amended by striking out "1939" wherever appearing therein and inserting in lieu thereof "1941".