

shall cut off all benefits under this part as of the date of such withdrawal of approval. Where it has been found that a variation in the proportion of hours of group instruction and individual instruction on the farm will better serve the conditions in a certain area, any program acceptable to the State approving agency which meets the total number of training hours called for in this Act (including assembled instruction, individual instruction, and assigned and supervised related home study and supervision in operational skills by the farmer trainer under the direction of the institution) shall be recognized as complying with the requirements of this Act; and

"d. The Administrator of Veterans' Affairs is authorized to contract with approved institutions for such courses where the Administrator finds that the agreed cost is reasonable and fair."

SEC. 5. The amendments made by this Act shall take effect on the first day of the first calendar month following the month in which this Act is enacted. Until such effective date, the practices of the Veterans' Administration as to institutional on-farm training in effect on the date of the enactment of this Act shall remain in effect.

Approved August 6, 1947.

Variation in proportion of hours of instruction.

Contracts.

Effective date.

[CHAPTER 509]

AN ACT

To extend the time within which applications may be made to the Railroad Retirement Board for certain refunds from the Unemployment Trust Fund.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the Act entitled "An Act to provide for refunds to railroad employees in certain cases, so as to place the various States on an equal basis, under the Railroad Unemployment Insurance Act, with respect to contributions of employees", approved August 2, 1946 (Public Law 599, Seventy-ninth Congress), is hereby amended by striking out "twelve months" and inserting in lieu thereof "two years".

Approved August 6, 1947.

August 6, 1947
[H. R. 3632]
[Public Law 378]

Railroad employees.
Refunds.

60 Stat. 806.
45 U. S. C. § 363a.

[CHAPTER 510]

AN ACT

To amend the Federal Insurance Contributions Act with respect to rates of tax on employers and employees, and for other purposes.

Be it enacted by the Senate and the House of Representatives of the United States of America in Congress assembled, That clauses (1), (2), and (3) of section 1400 of the Federal Insurance Contributions Act (Internal Revenue Code, sec. 1400), as amended, are hereby amended to read as follows:

"(1) With respect to wages received during the calendar years 1939 to 1949, both inclusive, the rate shall be 1 per centum.

"(2) With respect to wages received during the calendar years 1950 and 1951, the rate shall be 1½ per centum.

"(3) With respect to wages received after December 31, 1951, the rate shall be 2 per centum."

SEC. 2. Clauses (1), (2), and (3) of section 1410 of the Federal Insurance Contributions Act (Internal Revenue Code, sec. 1410), as amended, are hereby amended to read as follows:

"(1) With respect to wages paid during the calendar years 1939 to 1949, both inclusive, the rate shall be 1 per centum.

"(2) With respect to wages paid during the calendar years 1950 and 1951, the rate shall be 1½ per centum.

August 6, 1947
[H. R. 3813]
[Public Law 379]

Social Security Act
Amendments of 1947.

53 Stat. 175; 60 Stat.
978.
26 U. S. C. § 1400
(1), (2), (3).

53 Stat. 176; 60 Stat.
978.
26 U. S. C. § 1410
(1), (2), (3).