

HONORABLE HERBERT HOOVER

July 22, 1954
[S. Con. Res. 96]

Resolved by the Senate (the House of Representatives concurring), That the Congress of the United States hereby extends to the Honorable Herbert Hoover its greetings and felicitations on the eightieth anniversary of his birth, August 10, 1954.

Herbert Hoover.
Birthday greetings and appreciation of services.

SEC. 2. The Congress expresses its admiration and gratitude to Mr. Hoover for his long years of devoted service to his native land and to the world in general in many different capacities.

SEC. 3. The Congress is especially appreciative of his willingness to accept cheerfully the heavy burden of serving as chairman of the second Commission on Organization of the Executive Branch of the Government, which is an arm of the Congress, in order to complete the work so well begun a few years ago by a similar commission under his chairmanship.

SEC. 4. The Congress expresses the hope and desire that Divine Providence may permit Herbert Hoover to be spared to give many more productive years of honored service to humanity and to his beloved country.

SEC. 5. A copy of this resolution shall be transmitted to America's elder statesman, the Honorable Herbert Hoover.

Agreed to July 22, 1954.

CONTRIBUTION OF ATOMIC ENERGY TO MEDICINE

July 22, 1954
[H. Con. Res. 257]

Resolved by the House of Representatives (the Senate concurring), That there be printed for the use of the Joint Committee on Atomic Energy ten thousand additional copies of the hearings relative to the contribution of atomic energy to medicine, held by the said joint committee during the current Congress.

Printing of additional copies of hearings.

Passed July 22, 1954.

"INTERNAL REVENUE CODE OF 1954"

July 23, 1954
[H. Con. Res. 260]

Resolved by the House of Representatives (the Senate concurring), That there be printed eight thousand three hundred additional copies of the conference report on H. R. 8300, an Act to revise the internal revenue laws of the United States, of which one thousand shall be for the use of the Committee on Finance, one thousand five hundred for the Senate document room, three thousand for the use of the Committee on Ways and Means, three hundred for the use of the Joint Committee on Internal Revenue Taxation, and two thousand five hundred for the House document room.

Printing of additional copies of conference report.
68A Stat.

Passed July 23, 1954.

"INTERNAL REVENUE CODE OF 1954"

July 29, 1954
[H. Con. Res. 263]

Resolved by the House of Representatives (the Senate concurring), That the Clerk of the House of Representatives in the enrollment of the bill (H. R. 8300) to revise the internal revenue laws of the United States, is authorized and directed—

Corrections in enrollment of H. R. 8300.
68A Stat.

(1) In subsection (b) of the first section, to strike out "with an appendix and index; but without marginal references" and insert in lieu thereof the following: *with a comprehensive table of contents and an appendix; but without an index or marginal references*

(2) In section 34 (c) (1), to insert after "imposed by" the following: *part I or II of*

(3) In section 104 (a) (3), to strike out "such amounts" and insert *such amounts (A)* and to strike out "employee;" and insert in lieu thereof the following: *employee, or (B) are paid by the employer*;

(4) In the heading to section 213 (f), to strike out "FOR CHILD CARE" and insert in lieu thereof the following: *FOR CARE OF CERTAIN DEPENDENTS*

(5) In section 421 (d) (1) (D), in lieu of inserting "on or after June 18, 1954" to insert the following: *on or after June 22, 1954*

(6) In section 503 (b) (3), to strike out "section 501 (c) (3)" and insert in lieu thereof the following: *section 501 (a)*

(7) In the table of sections to part III on page 143 of the House engrossed bill, to strike out "foreign personal company" and insert in lieu thereof the following: *foreign personal holding company*

(8) In section 601, to strike out "section 545 (b) (7)" and insert in lieu thereof the following: *section 545 (b) (6)*

(9) In section 681 (a), to strike out "exempt under section 501 (c) (3) from taxation" and insert in lieu thereof the following: *exempt from tax under section 501 (a) by reason of section 501 (c) (3)*

(10) In section 1492 (1), to strike out "section 501 (e), relating to pension trusts" and insert in lieu thereof the following: *section 401 (a)*

(11) In section 3121 (k) (2), to strike out "of this chapter" each place it appears and insert in lieu thereof the following: *applicable with respect to the taxes imposed by this chapter*

(12) To strike out subsection (c) of section 3302 and insert in lieu thereof the following:

(c) *LIMIT ON TOTAL CREDITS.—*

(1) *The total credits allowed to a taxpayer under this section shall not exceed 90 percent of the tax against which such credits are allowable.*

(2) *If an advance or advances have been made to the unemployment account of a State under title XIII of the Social Security Act, and if any balance of such advance or advances has not been returned to the Federal unemployment account as provided in that title before December 1 of the taxable year, then the total credits (after other reductions under this section) otherwise allowable under this section for such taxable year in the case of a taxpayer subject to the unemployment compensation law of such State shall be reduced—*

(A) *in the case of a taxable year beginning with the fourth consecutive January 1 on which such a balance of unreturned advances existed, by 5 percent of the tax imposed by section 3301 with respect to the wages paid by such taxpayer during such taxable year which are attributable to such State; and*

(B) *in the case of any succeeding taxable year beginning with a consecutive January 1 on which such a balance of unreturned advances existed, by an additional 5 percent, for each such succeeding taxable year, of the tax imposed by section 3301 with respect to the wages paid by such taxpayer during such taxable year which are attributable to such State.*

For purposes of this paragraph, wages shall be attributable to a particular State if they are subject to the unemployment compensation law of the State, or (if not subject to the unemployment compensation law of any State) if they are determined (under rules or regulations prescribed by the Secretary or his delegate) to be attributable to such State.

(13) In section 3304 (a) (4), to strike out all that follows "3305 (b);" and insert in lieu thereof the following: *except that—*

(A) *an amount equal to the amount of employee payments into the unemployment fund of a State may be used in the payment of cash benefits to individuals with respect to their disability, exclusive of expenses of administration; and*

(B) *the amounts specified by section 903 (c) (2) of the Social Security Act may, subject to the conditions prescribed in such section, be used for expenses incurred by the State for administration of its unemployment compensation law and public employment offices;*

(14) In section 3305 (b), to strike out "subsection (c)," and insert in lieu thereof the following: *subsection (c)*

(15) In section 3306 (f), to strike out all that follows "3305 (b);" and insert in lieu thereof the following: *except that—*

(1) *an amount equal to the amount of employee payments into the unemployment fund of a State may be used in the payment of cash benefits to individuals with respect to their disability, exclusive of expenses of administration; and*

(2) *the amounts specified by section 903 (c) (2) of the Social Security Act may, subject to the conditions prescribed in such section, be used for expenses incurred by the State for administration of its unemployment compensation law and public employment offices.*

(16) In section 4233 (a) (1) (A)—

(A) in clause (ii), to strike out "which is exempt under section 501 (c) (3)" and insert in lieu thereof the following: *described in section 501 (c) (3) which is exempt from tax under section 501 (a)*

(B) in clause (iii), to strike out "exempt under section 501 (c) (3)" and insert in lieu thereof the following: *described in section 501 (c) (3) which is exempt from tax under section 501 (a)*

(C) in clause (v), to strike out "which is exempt under section 501 (c) (3)" and insert in lieu thereof the following: *described in section 501 (c) (3) which is exempt from tax under section 501 (a)*

(17) In section 6014 (a), to insert after the last sentence thereof the following: *In the case of a head of household (as defined in section 1 (b)) or a surviving spouse (as defined in section 2 (b)) electing the benefits of this subsection, the tax shall be computed by the Secretary or his delegate without regard to the taxpayer's status as a head of household or as a surviving spouse.*

(18) In section 6044 (c), to strike out "exempt from taxation under section 501 (c) (12) or (15)" and insert in lieu thereof the following: *described in section 501 (c) (12) or (15) which is exempt from tax under section 501 (a),*

(19) In section 6334 (a) (1), to strike out "household" and insert in lieu thereof the following: *family*

(20) In section 6334 (a) (2), to strike out "head of a household" and insert in lieu thereof the following: *head of a family*

(21) In section 6334 (a) (2), to strike out "such household" and insert in lieu thereof the following: *his household*

(22) In section 7482 (c), to strike out paragraph (2) and insert in lieu thereof the following:

(2) *TO MAKE RULES.—Rules for review of decisions of the Tax Court shall be those prescribed by the Supreme Court under section 2074 of title 28 of the United States Code. Until such rules become effective the rules adopted under authority of section 1141 (c) (2) of the Internal Revenue Code of 1939 shall remain in effect.*

(23) In section 7651, to strike out “marihuana”—” and insert in lieu thereof the following: *marihuana), and except as otherwise provided in section 28 (a) of the Revised Organic Act of the Virgin Islands and section 30 of the Organic Act of Guam (relating to the covering of the proceeds of certain taxes into the treasuries of the Virgin Islands and Guam, respectively)—*

(24) At the end of section 7651, to insert the following:

(5) VIRGIN ISLANDS.—

(A) For purposes of this section, the reference in section 28 (a) of the Revised Organic Act of the Virgin Islands to “any tax specified in section 3811 of the Internal Revenue Code” shall be deemed to refer to any tax imposed by chapter 2 or by chapter 21.

(B) For purposes of this title, section 28 (a) of the Revised Organic Act of the Virgin Islands shall be effective as if such section had been enacted subsequent to the enactment of this title.

(25) At the end of section 7652 (b), to insert the following:

(3) DISPOSITION OF INTERNAL REVENUE COLLECTIONS.—*Beginning with the fiscal year ending June 30, 1954, and annually thereafter, the Secretary or his delegate shall determine the amount of all taxes imposed by, and collected during the fiscal year under, the internal revenue laws of the United States on articles produced in the Virgin Islands and transported to the United States. The amount so determined less 1 percent and less the estimated amount of refunds or credits shall be subject to disposition as follows:*

(A) *There shall be transferred and paid over to the government of the Virgin Islands from the amounts so determined a sum equal to the total amount of the revenue collected by the government of the Virgin Islands during the fiscal year, as certified by the Government Comptroller of the Virgin Islands. The moneys so transferred and paid over shall constitute a separate fund in the treasury of the Virgin Islands and may be expended as the legislature may determine: Provided, That the approval of the President or his designated representative shall be obtained before such moneys may be obligated or expended.*

(B) *There shall also be transferred and paid over to the government of the Virgin Islands during each of the fiscal years ending June 30, 1955, and June 30, 1956, the sum of \$1,000,000 or the balance of the internal revenue collections available under this paragraph (3) after payments are made under subparagraph (A), whichever amount is greater. The moneys so transferred and paid over shall be deposited in the separate fund established by subparagraph (A), but shall be obligated or expended for emergency purposes and essential public projects only, with the prior approval of the President or his designated representative.*

(C) *Any amounts remaining shall be deposited in the Treasury of the United States as miscellaneous receipts.*

If at the end of any fiscal year the total of the Federal contribution made under subparagraph (A) at the beginning of that fiscal year has not been obligated or expended for an approved purpose, the balance shall continue available for expenditure during any succeeding fiscal year, but only for approved emergency relief purposes and essential public projects as provided in subparagraph (B). The aggregate amount of moneys available for expenditure for emergency relief purposes and essential public projects only, including payments under subparagraph (B), shall not exceed

the sum of \$5,000,000 at the end of any fiscal year. Any unobligated or unexpended balance of the Federal contribution remaining at the end of a fiscal year which would cause the moneys available for emergency relief purposes and essential public projects only to exceed the sum of \$5,000,000 shall thereupon be transferred and paid over to the Treasury of the United States as miscellaneous receipts.

(26) In section 7809 (a), to insert after "4762," the following:
7651,

(27) In section 1034 (h), to strike out "subsection (c) (5)" and insert in lieu thereof the following: *subsection (c) (4)*

Passed July 29, 1954.

HOUSING ACT OF 1954

July 30, 1954
[S. Con. Res. 102]

Resolved by the Senate (the House of Representatives concurring), That in the enrollment of the bill (H. R. 7839) entitled "An Act to aid in the provision and improvement of housing, the elimination and prevention of slums, and the conservation and development of urban communities", the Clerk of the House is authorized and directed to make the following corrections:

Corrections in
enrollment of H. R.
7839.
Ante, p. 590.

In the third sentence of section 221 (g) (3) of the National Housing Act, as added to that Act by section 123 of the bill, insert after the words "is assigned to the Commissioner," the clause "shall mature ten years after such date."

In section 100 of the Housing Act of 1949, as added to that Act by section 302 of the bill, substitute "sections 102 and 103" for "sections 103 and 104".

In section 613 of the Act entitled "An Act to expedite the provision of housing in connection with national defense, and for other purposes", approved October 14, 1940, as added to that Act by section 805 (3) of the bill, insert after the words "San Diego County" the words "or Imperial County".

In section 227 (c) (ii) (2) (B) of the National Housing Act, as added to that Act by section 126 of the bill, insert after the words "such outstanding indebtedness" the following: (without reduction by reason of the application of the approved percentage requirements of this section)

Agreed to July 30, 1954.

DEPORTATION SUSPENSIONS

August 4, 1954
[S. Con. Res. 83]

Resolved by the Senate (the House of Representatives concurring) That the Congress favors the suspension of deportation in the case of each alien hereinafter named, in which case the Attorney General has suspended deportation for more than six months:

- A-7049480, Acuna-Ruiz, Jesus.
- A-7194255, Adams, Melsaidis Vanita.
- A-7049736, Aguirre, Amparo Perez De.
- A-7092581, Aguirre, Antonio Martinez.
- A-6732156, Aguirre-Reyes, Guadalupe.
- A-7367925, Alfaro-Hernandez, Alfredo.
- A-7145096, Allen, Whitley Benjamin.
- A-7083963, Alvarado, Juan.
- A-7092831, Alvarado, Gertrudis De.
- A-7056302, Alvarado, Nemesio.
- A-6924791, Alvarado, Maria De La Luz.