

25 per centum of said sums for rural electrification loans may be employed in any one State or in all of the Territories.”

7 USC 904.

SEC. 2. Section 4 of such Act is amended by striking out “10 per centum” and inserting “25 per centum”.

Approved June 15, 1955.

Public Law 71

CHAPTER 140

June 15, 1955  
[S. 414]

AN ACT

To authorize an examination and survey of the coastal and tidal areas of the eastern and southern United States, with particular reference to areas where severe damages have occurred from hurricane winds and tides.

Hurricanes.

*Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled,* That in view of the severe damage to the coastal and tidal areas of the eastern and southern United States from the occurrence of hurricanes, particularly the hurricanes of August 31, 1954, and September 11, 1954, in the New England, New York, and New Jersey coastal and tidal areas, and the hurricane of October 15, 1954, in the coastal and tidal areas extending south to South Carolina, and in view of the damages caused by other hurricanes in the past, the Secretary of the Army, in cooperation with the Secretary of Commerce and other Federal agencies concerned with hurricanes, is hereby authorized and directed to cause an examination and survey to be made of the eastern and southern seaboard of the United States with respect to hurricanes, with particular reference to areas where severe damages have occurred.

Survey.

SEC. 2. Such survey, to be made under the direction of the Chief of Engineers, shall include the securing of data on the behavior and frequency of hurricanes, and the determination of methods of forecasting their paths and improving warning services, and of possible means of preventing loss of human lives and damages to property, with due consideration of the economics of proposed breakwaters, seawalls, dikes, dams, and other structures, warning services, or other measures which might be required.

Appropriation.

SEC. 3. There are hereby authorized to be appropriated such sums as may be necessary to carry out the provisions of this Act.

Approved June 15, 1955.

Public Law 72

CHAPTER 141

June 15, 1955  
[H. R. 3825]

AN ACT

To make retrocession to the Commonwealth of Massachusetts of jurisdiction over certain land in the vicinity of Fort Devens, Massachusetts.

Massachusetts.  
Jurisdiction of  
lands.

*Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled,* That the United States hereby makes retrocession to the Commonwealth of Massachusetts of concurrent jurisdiction over the following-described land:

Parcel “A”: A parcel of land in the town of Harvard, comprising a portion of the original reservation of Fort Devens, shown on sheet numbered 1 of a plan on file in the Office of the Corps of Engineers, New England Division, at Boston, Massachusetts, as number MED-PA-638, dated May 1946, said parcel being located in the northernmost portion of said original reservation and being bounded and described as follows:

Beginning at a stone bound in the boundary line of the aforesaid reservation marking a point of curvature in the southerly location line of the right-of-way of the Fitchburg and Leominster Street Railway and extending thence by said boundary southeasterly by a curve to the left of 1,025.00 feet radius 222.45 feet to a point; thence leaving said boundary line and extending north 83 degrees 32 minutes 58 seconds west 520.53 feet to a point on the dividing line between the towns of Harvard and Shirley as approximately located by the Nashua River; thence following said dividing line north 55 degrees 52 minutes 17 seconds east 110.22 feet to the aforesaid boundary line; thence returning by said boundary line south 71 degrees 6 minutes 53 seconds east 221.30 feet to the point of beginning; containing about 15,000 square feet.

Parcel "B": A parcel of land in the town of Shirley, comprising a portion of tract numbered 201, shown on sheet numbered 1 of a plan on file in the Office of the Corps of Engineers, New England Division, at Boston, Massachusetts, as Number NED-PA-638, dated May 1946, said parcel being located in the northeasterly corner of said tract and being bounded and described as follows:

Beginning at a stone bound marking the northeasterly corner of the boundary line of said tract and extending thence by said boundary line south 27 degrees 36 minutes 2 seconds east 55.34 feet; thence leaving said boundary line and extending south 67 degrees 31 minutes 31 seconds west 619.41 feet to a point again on said boundary line; thence returning by said boundary line north 62 degrees 23 minutes 58 seconds east 616.93 feet to the point of beginning; containing about 17,070 square feet (the above-described parcels of land being the same parcels covered by a grant from the Secretary of War to the Commonwealth of Massachusetts, dated June 18, 1947, authorized by the Act of Congress approved July 5, 1884 (23 Stat. 104)).

43 USC 1074.

Parcel "C": A parcel of land comprising a portion of the Fort Devens Reservation, bounded and described as follows:

Beginning at a point on the westerly boundary of said reservation (in the town of Lancaster) at bound numbered 39 thereof, and extending thence (along said boundary between said bound numbered 39 and bound numbered 40) north 60 degrees 32 minutes 27 seconds east 623.39 feet; thence leaving said boundary and extending (partly in Lancaster and partly in Harvard) south 79 degrees 15 minutes 41 seconds east 1,074.93 feet; thence in Harvard north 48 degrees 32 minutes 49 seconds east 368.43 feet; thence north 23 degrees 41 minutes 23 seconds east 375.84 feet; thence south 73 degrees 6 minutes 56 seconds east 90.00 feet; thence south 3 degrees 1 minute 55 seconds east 502.16 feet; thence south 15 degrees 29 minutes 11 seconds east 533.03 feet; thence south 51 degrees 39 minutes 51 seconds east 496.49 feet; thence south 79 degrees 15 minutes 41 seconds east 5,656.00 feet; thence by a curve to the left of 2,400.29 feet radius 524.96 feet to a point on the northwesterly location line of the right-of-way of the Boston and Maine Railroad (Worcester to Ayer); said right-of-way location line also marking the easterly boundary of the aforesaid Camp Devens Military Reservation, and said point bearing north 6 degrees 40 minutes 47 seconds east and being 101.06 feet distant from station 1314+79.63 of the base line of said railroad right-of-way; thence following said railroad location line southwesterly by a curve to the left, as shown on plan, of 1,951.33 feet radius 5.87 feet; thence south 20 degrees 45 minutes 59 seconds west 151.40 feet, north 59 degrees 14 minutes 1 second west 16.50 feet and south 30 degrees 45 minutes 59 seconds west 85.78 feet; thence leaving said railroad location line and returning westerly by a curve to the right of 2,600.29 feet radius 423.91 feet; thence north 79 degrees 15 minutes 41 seconds west

6,534.00 feet; thence (partly in Harvard and partly in Lancaster) south 67 degrees 1 minute 10 seconds west 1,415.90 feet; thence (in Lancaster) north 47 degrees 47 minutes 4 seconds west 949.51 feet to a point on the aforesaid westerly boundary of Fort Devens Military Reservation, on the line between bounds numbered 37 and 38 thereof; thence by said boundary line north 70 degrees 11 minutes 26 seconds east 202.26 feet to the said bound numbered 38, and thence north 4 degrees 41 minutes 41 seconds west 503.20 feet to the point of beginning above described, at the aforesaid bound numbered 39.

The area of the above-described parcel is 91.20 acres of which 43.77 acres are in Lancaster and 47.43 acres are in Harvard.

The above-described parcel is shown on a plan signed by P. H. Kitfield, chief engineer, and entitled, "The Commonwealth of Massachusetts Plan of Land in the Towns of Lancaster and Harvard, Worcester County, in Which an Easement for Highway Purposes Is To Be Conveyed to the Commonwealth by the United States of America. Scale: 100 feet to the inch." (The above-described parcel of land being the same parcel covered by grant from the Secretary of the Army to the Commonwealth of Massachusetts, dated May 22, 1950, authorized by section 7 of the Act of Congress approved July 24, 1946 (60 Stat. 643).

43 USC 931b.  
Effectivity.

SEC. 2. The retrocession of jurisdiction herein contained shall take effect upon acceptance by the Commonwealth of Massachusetts.

Approved June 15, 1955.

Public Law 73

CHAPTER 142

AN ACT

June 15, 1955  
[H. R. 4294]

To amend section 640 of title 14, United States Code, concerning the interchange of supplies between the Armed Forces.

63 Stat. 546.

*Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled,* That section 640 of title 14, United States Code, is amended by inserting the term "Air Force," immediately after the term "Navy,".

Approved June 15, 1955.

Public Law 74

CHAPTER 143

AN ACT

June 15, 1955  
[H. R. 4725]

To repeal sections 452 and 462 of the Internal Revenue Code of 1954.

*Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled,*

SECTION 1. REPEAL OF SECTIONS 452 AND 462.

68A Stat. 152.

(a) **PREPAID INCOME.**—Section 452 of the Internal Revenue Code of 1954 is hereby repealed.

68A Stat. 158.

(b) **RESERVES FOR ESTIMATED EXPENSES, ETC.**—Section 462 of the Internal Revenue Code of 1954 is hereby repealed.

SEC. 2. TECHNICAL AMENDMENTS.

The following provisions of the Internal Revenue Code of 1954 are hereby amended as follows:

68A Stat. 127.

(1) Subsection (c) of section 381 is amended by striking out paragraph (7) (relating to carryover of prepaid income in certain corporate acquisitions).