

(c) SPECIAL RULES.—

(1) INTEREST FOR PERIOD BEFORE ENACTMENT.—Interest shall not be imposed on the amount of any increase in tax resulting from the enactment of this Act for any period before the day after the date of the enactment of this Act.

58 Stat. 37.

(2) ESTIMATED TAX.—Any addition to the tax under section 294 (d) of the Internal Revenue Code of 1939 shall be computed as if this Act had not been enacted. In the case of any installment for which the last date prescribed for payment is before December 15, 1955, any addition to the tax under section 6654 of the Internal Revenue Code of 1954 shall be computed as if this Act had not been enacted.

68A Stat. 823.

(3) TREATMENT OF CERTAIN PAYMENTS WHICH TAXPAYER IS REQUIRED TO MAKE.—If—

(A) the taxpayer is required to make a payment (or an additional payment) to another person by reason of the enactment of this Act, and

(B) the Internal Revenue Code of 1954 prescribes a period, which expires after the close of the taxable year, within which the taxpayer must make such payment (or additional payment) if the amount thereof is to be taken into account (as a deduction or otherwise) in computing taxable income for such taxable year,

then, subject to such regulations as the Secretary of the Treasury or his delegate may prescribe, if such payment (or additional payment) is made on or before December 15, 1955, it shall be treated as having been made within the period prescribed by such Code.

68A Stat. 198.

(4) TREATMENT OF CERTAIN DIVIDENDS.—Subject to such regulations as the Secretary of the Treasury or his delegate may prescribe, for purposes of section 561 (a) (1) of the Internal Revenue Code of 1954, dividends paid after the 15th day of the third month following the close of the taxable year and on or before December 15, 1955, may be treated as having been paid on the last day of the taxable year, but only to the extent (A) that such dividends are attributable to an increase in taxable income for the taxable year resulting from the enactment of this Act, and (B) elected by the taxpayer.

(5) DETERMINATION OF DATE PRESCRIBED.—For purposes of this section, the determination of the last date prescribed for payment or for filing a return shall be made without regard to any extension of time therefor and without regard to any provision of this section.

68A Stat. 917.

(6) REGULATIONS.—For requirement that the Secretary of the Treasury or his delegate shall prescribe all rules and regulations as may be necessary by reason of the enactment of this Act, see section 7805 (a) of the Internal Revenue Code of 1954.

Approved June 15, 1955.

Public Law 75

CHAPTER 144

JOINT RESOLUTION

June 16, 1955
[S. J. Res. 6]

To provide for investigating the feasibility of establishing a coordinated local, State, and Federal program in the city of Boston, Massachusetts, and general vicinity thereof, for the purpose of preserving the historic properties, objects, and buildings in that area.

Whereas there are located within the city of Boston and vicinity

a number of historic properties, buildings, sites, and objects of the Colonial and Revolutionary period of American history which, because of their historical significance or their architectural merit, are of great importance to the Nation; and

Whereas at this critical period, as well as at all periods in our national life, the inspiration afforded by such prime examples of the American historical heritage and their interpretation is in the public interest; and

Whereas it is proper and desirable that the United States of America should cooperate in a program looking to the preservation and public use of these historic properties that are intimately associated with American Colonial solidarity and the establishment of American independence: Therefore be it

Resolved by the Senate and House of Representatives of the United States of America in Congress assembled, That a Commission is hereby created for the purpose of investigating the feasibility of establishing a coordinated program in which the Federal Government may cooperate with local and State governments and historical and patriotic societies for the preservation and appreciation by the public of the most important of the Colonial and Revolutionary properties in Boston and the general vicinity thereof which form outstanding examples of America's historical heritage.

SEC. 2. The Commission shall be known as the Boston National Historic Sites Commission, and shall be composed of seven individuals, who shall serve without compensation, to be appointed as follows: One Member of the United States Senate, to be appointed by the President of the Senate; one Member of the United States House of Representatives, to be appointed by the Speaker of the House; one member to be appointed by the Secretary of the Interior, and four persons, at least one of whom shall be a resident of the city of Boston, to be appointed by the President of the United States. Any vacancy in the Commission shall be filled in the same manner in which the original appointment was made.

SEC. 3. The Commission shall meet for the purpose of organizing within ninety days after the enactment of this Act. The Commission shall elect a chairman and executive secretary from among its members.

SEC. 4. The Commission shall (a) make an inventory and study of the historic objects, sites, buildings, and other historic properties of Boston and the general vicinity thereof, including comparative real estate costs; (b) prepare an analysis of the existing condition and state of care of such properties; (c) recommend such programs by the local, State, or Federal governments and cooperating societies for the future preservation, public use, and appreciation of such properties as the Commission shall consider to be in the public interest; and (d) prepare a report containing basic factual information relating to the foregoing and the recommendations of the Commission thereon. Such report shall be transmitted to the Congress by the Secretary of the Interior within two years following the approval of this Act and the securing of appropriations for purposes hereof. Upon submission of the report to the Congress, the Commission shall cease to exist.

SEC. 5. (a) The Secretary of the Interior may appoint and fix the compensation, in accordance with the provisions of the civil-service laws and the Classification Act of 1949, as amended, of such experts, advisers, and other employees, and may make such expenditures, including expenditures for actual travel and subsistence expense of members, employees, and witnesses (not exceeding \$15 for subsistence expense for any one person for any one calendar day), for personal services at the seat of government and elsewhere, and for printing

Boston National
Historic Sites
Commission.

Purpose.

Members.

Meeting.

Duties.

Report to Con-
gress.

Termination.

Employees.
Post, p. 460.

63 Stat. 954.
5 USC 1071 note.

and binding, as are necessary for the efficient execution of the functions, powers, and duties of the Commission under this Act. The Commission is authorized to utilize voluntary and uncompensated services for the purposes of this Act. There is hereby authorized to be appropriated, out of any money in the Treasury not otherwise appropriated, the sum of \$40,000, to carry out the provisions of this Act, including printing and binding.

Appropriation.

Mailing privilege.

(b) The Commission shall have the same privilege of free transmission of official mail matters as is granted by law to officers of the United States Government.

Approved June 16, 1955.

Public Law 76

CHAPTER 145

AN ACT

June 16, 1955
[S. 265]

To amend the Acts authorizing agricultural entries under the nonmineral land laws of certain mineral lands in order to increase the limitation with respect to desert entries made under such Acts to three hundred and twenty acres.

Desert land entries.

30 USC 83.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the first section of the Act entitled "An Act to provide for agricultural entries on coal lands", approved June 22, 1910 (36 Stat. 583), is amended by deleting the following: "no desert entry made under the provisions of this Act shall contain more than one hundred and sixty acres, and".

80 USC 121.

SEC. 2. The first section of the Act entitled "An Act to provide for agricultural entry of lands withdrawn, classified, or reported as containing phosphate, nitrate, potash, oil, gas, or asphaltic minerals", approved July 17, 1914 (38 Stat. 509), is amended by deleting the following: "; but no desert entry made under the provisions of this Act shall contain more than one hundred and sixty acres".

SEC. 3. Any person who, prior to the date of approval of this Act, has made a valid desert-land entry on lands subject to such Act of June 22, 1910, or of July 17, 1914, may, if otherwise qualified, enter as a personal privilege, not assignable, an additional tract of desert land subject to the provisions of such Acts, as hereby amended, and section 7 of the Act entitled "An Act to stop injury to the public grazing lands by preventing overgrazing and soil deterioration, to provide for their orderly use, improvement, and development, to stabilize the livestock industry dependent upon the public range, and for other purposes", approved June 28, 1934, as amended (48 Stat. 1269; 1272; 43 U. S. C., sec. 315f). Such additional tract shall not, together with the original entry, exceed three hundred and twenty acres. The holder of an additional entry authorized under this section shall comply with all the requirements of the desert-land law on the lands embraced by such additional entry.

Approved June 16, 1955.

Public Law 77

CHAPTER 146

AN ACT

June 16, 1955
[S. 266]

Authorizing the Secretary of the Interior to transfer certain property of the United States Government (in the Wyoming National Guard Camp Guernsey target and maneuver area, Platte County, Wyoming) to the State of Wyoming.

Platte County,
Wyo.
Property transfer.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the Secretary of the Interior is hereby authorized and directed to transfer to the