

to be due by the General Accounting Office, and judgments rendered against the United States by United States district courts and the United States Court of Claims, as set forth in House Document Numbered 327, Eighty-fourth Congress, \$4,109,201, together with such amounts as may be necessary to pay interest (as and when specified in such judgments or in certain of the settlements of the General Accounting Office or provided by law) and such additional sums due to increases in rates of exchange as may be necessary to pay claims in foreign currency: *Provided*, That no judgment herein appropriated for shall be paid until it shall have become final and conclusive against the United States by failure of the parties to appeal or otherwise: *Provided further*, That, unless otherwise specifically required by law or by the judgment, payment of interest wherever appropriated for herein shall not continue for more than thirty days after the date of approval of this Act.

Approved February 14, 1956.

Public Law 407

CHAPTER 35

AN ACT

February 15, 1956
[H. R. 6298]

To amend section 601 (g) 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 amended, to permit transfer of war housing projects to the city of Moses Lake, Washington, and to other communities similarly situated.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That subsection 601 (g) 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 amended, is hereby amended by striking the period at the end thereof and adding the following: "if at the time of the relinquishment or transfer there is in existence in such a municipality a local public agency organized specifically and solely for the purpose of slum clearance and community redevelopment."

Moses Lake,
Wash.

64 Stat. 63.
42 USC 1581.

Approved February 15, 1956.

Public Law 408

CHAPTER 36

AN ACT

February 15, 1956
[H. R. 7094]

To amend section 120 of the Internal Revenue Code of 1939 (relating to unlimited deduction for charitable contributions).

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That section 120 of the Internal Revenue Code of 1939 (relating to unlimited deduction for charitable and other contributions) is hereby amended by striking out "in each of the ten preceding taxable years" and inserting in lieu thereof "in eight of the ten preceding taxable years".

Taxes.
Charitable con-
tributions.
53 Stat. 56.

SEC. 2. (a) Except as provided in subsections (b), (c), and (d), the amendment made by the first section of this Act shall apply to all taxable years to which the Internal Revenue Code of 1939 applies.

Effective date.

(b) Notwithstanding any other provision of law, credit for any overpayment resulting from the amendment made by the first section of this Act shall not be allowed, and the refund of any such overpayment shall be made only if it is established to the satisfaction of the Secretary of the Treasury or his delegate—

Refunds.