

## Public Law 416

## CHAPTER 65

## AN ACT

February 20, 1956  
[H. R. 6857]

To authorize the Administrator of the General Services Administration to convey certain land to the city of Milwaukee, Wisconsin.

Milwaukee, Wis.  
Conveyance.

*Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled,* That the Administrator of the General Services Administration is authorized and directed to convey by quitclaim deed a parcel of land containing approximately forty one-hundredths acre, which has been declared surplus by the United States Coast Guard, to the city of Milwaukee, a municipal subdivision of the State of Wisconsin: *Provided,* That the city of Milwaukee remove and dispose of the buildings located on the said parcel of land without cost to the United States Government.

SEC. 2. The legal description of the land to be conveyed under this Act is as follows:

(1) Beginning at United States Government monument number 307 on the north pier of the harbor entrance; running thence easterly along the extension of a line passing through United States Government monuments 305 and 307 on said north pier 12.00 feet to a point; thence north 2 degrees 43 minutes 21 seconds west 115.00 feet to a point; thence south 87 degrees 16 minutes 39 seconds west 110.00 feet to a point; thence south 2 degrees 43 minutes 21 seconds east 115.00 feet to a point on the line passing through the United States Government monuments numbers 305 and 307; thence north 87 degrees 16 minutes 39 seconds east along said line between monuments 98.00 feet, to the point of beginning, being a parcel of land in the north half fractional section 33, township 7 north, range 22 east, in the third ward of the city of Milwaukee, and containing about 0.29 of an acre; and

(2) Beginning at a point on the line passing through the United States Government monuments numbers 305 and 307 and distant 98.00 feet westerly from the United States Government monument numbered 307; thence north 2 degrees 43 minutes 21 seconds west 32.70 feet to a point; thence south 87 degrees 16 minutes 39 seconds west 150.02 feet to a point; thence south 00 degrees 45 minutes 1 second east 32.72 feet to a point on the line passing through the United States Government monuments numbers 305 and 307; thence easterly along said line 151.11 feet to the point of beginning, being a parcel of land in the north half fractional section 33, township 7 north, range 22 east, in the third ward of the city of Milwaukee, and containing about 0.11 of an acre.

Approved February 20, 1956.

## Public Law 417

## CHAPTER 66

## AN ACT

February 20, 1956  
[H. R. 7054]

To amend the Internal Revenue Code of 1939 to provide a credit against the estate tax for Federal estate taxes paid on certain prior transfers.

Estate taxes.  
Credit.  
53 Stat. 120; 68A  
Stat. 373.  
26 USC 2001 et  
seq.; 26 USC app.  
811 et seq.

*Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled,* That subpart I of part II of subchapter A of chapter 3 of the Internal Revenue Code of 1939 (relating to computation of estate tax) is hereby amended by adding at the end thereof the following new section:

“SEC. 814. CREDIT FOR TAX ON CERTAIN PRIOR TRANSFERS.

“(a) GENERAL RULE.—If the executor so elects, the tax imposed by sections 810 and 935 in the case of a decedent (but only if the decedent