

“(2) where such property is encumbered in any manner, or where the decedent incurs any obligation imposed by the transferor with respect to such property, such encumbrance or obligation shall be taken into account in the same manner as if the amount of a gift to the decedent of such property was being determined; and

“(3) if the decedent was the spouse of the transferor at the time of the transferor’s death, the net value of the property transferred to the decedent shall be reduced by the amount allowed under section 812 (e) (relating to marital deductions) as a deduction from the gross estate of the transferor.

“(e) PROPERTY DEFINED.—For purposes of this section, the term ‘property’ includes any beneficial interest in property, including a general power of appointment (as defined in section 811 (f)).

“(f) DENIAL OF DEDUCTION FOR PROPERTY PREVIOUSLY TAXED.—If the executor elects the credit provided by this section, the deduction provided by section 812 (c) shall not be allowed.”

Restriction.

SEC. 2. No interest shall be allowed or paid on any overpayment resulting from the amendment made by the first section of this Act. Approved February 20, 1956.

Public Law 418

CHAPTER 67

AN ACT

February 20, 1956  
[H. R. 7156]

To provide for the conveyance of certain land of the United States to the Board of County Commissioners of Lee County, Florida.

Lee County, Fla.  
Conveyance.

*Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled,* That the Administrator of General Services is authorized and directed to convey to the Board of County Commissioners of Lee County, Florida, all the right, title, and interest of the United States in and to a tract of land in Government lot numbered 2, in section 9, township 46 south, range 23 east, in Lee County, Florida, more particularly described as follows:

Being a strip of land 350 feet in width, lying at the extreme northward part of the aforesaid Government lot numbered 2 and extending eastwardly and westwardly between parallel lines entirely across said Government lot numbered 2, from the waters of Caloosahatchee River on the westward side of said Government lot numbered 2 to an unnamed bay on the eastward side thereof. The northward boundary line of said strip of land is also the northward boundary of the aforesaid government lot numbered 2.

Approved February 20, 1956.

Public Law 419

CHAPTER 71

AN ACT

February 25, 1956  
[S. 180]

To authorize the Secretary of the Interior to construct, operate, and maintain the Washita River Basin reclamation project, Oklahoma.

Washita River  
Basin project,  
Okla.

*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 authorized to construct, operate, and maintain the Washita River Basin reclamation project, Oklahoma, in accordance with the Federal reclamation laws (Act of June 17, 1902, and Acts amendatory thereof or supplementary thereto), except so far as those laws are inconsistent with this Act, for the principal purposes of stor-

32 Stat. 388.  
43 USC 371 note.

ing, regulating, and furnishing water for municipal, domestic, and industrial use, and, for the irrigation of approximately twenty-six thousand acres of land and of controlling floods and, as incidents to the foregoing for the additional purposes of regulating the flow of the Washita River, providing for the preservation and propagation of fish and wildlife, and of enhancing recreational opportunities. The Washita project shall consist of the following principal works: A reservoir at or near the Foss site on the main stem of the Washita River; a reservoir at or near the Fort Cobb site on Pond (Cobb) Creek; and canals, pipelines, and other conduits for furnishing water for municipal, domestic, and industrial use, and for irrigation.

SEC. 2. In constructing, operating, and maintaining the Washita project, the Secretary shall allocate proper costs thereof in accordance with the methods used in determining the allocations made on pages 68, 69, and 70, of House Document 219, Eighty-third Congress, but with appropriate adjustments for changes in actual cost of construction, under the following conditions:

(a) Allocations to flood control, recreation, and the preservation and propagation of fish and wildlife shall be nonreturnable.

(b) Allocations to municipal water supply, including domestic, manufacturing, and industrial uses, shall be repayable through contracts with municipal corporations, or other organizations as defined by section 2, Reclamation Project Act of 1939 (53 Stat. 1187). Such contracts shall be precedent to the commencement of construction of any project unit affecting the individual municipalities, and shall provide for repayment of construction costs allocated to municipal water supply in not to exceed fifty years from the dates water is first delivered for that purpose, and payments of said construction costs shall include interest on unamortized balances of that allocation at a rate equal to the average rate (which rate shall be certified by the Secretary of the Treasury) paid by the United States on its marketable long-term loans outstanding on the date of this Act: *Provided*, That such contracts shall provide that annual municipal repayments shall continue at the same rates until the costs of Foss and Fort Cobb Reservoirs allocated to irrigation are fully repaid: *Provided further*, That if irrigation works are constructed, as hereinafter provided, said annual repayment rates shall continue so long as the costs of irrigation works are unpaid.

(c) The authorization for construction of the irrigation works, exclusive of Foss and Fort Cobb Reservoirs, shall be limited, as to each reservoir, to a period of ten years from the commencement of the delivery of municipal water from the reservoir on which the irrigation unit is dependent. Any contract entered into under section 9, subsection (d) of the Reclamation Project Act of 1939, for payment of those portions of the costs of constructing, operating, and maintaining the Washita project which are properly allocable to irrigation and which are assigned to be paid by the contracting organization shall provide for the repayment of the portion of the construction cost of the project assigned to any contract unit or, if the contract unit be divided into two or more blocks, to any such block over a period of not more than fifty-five years, exclusive of any permissible development period, or as near thereto as is consistent with the adoption and operation of a variable payment formula which, being based on full repayment within the period stated under average conditions, permits variance in the required annual payments in the light of economic factors pertinent to the ability of the organization to pay: *Provided*, That nothing in this section is intended to preclude the temporary furnishing of irrigation water under contracts appropriate for that purpose from Foss and Fort Cobb Reservoirs with or without the construction of specific irrigation works.

Allocation of costs.

Repayment contracts.

43 USC 485a.

Limitation.

53 Stat. 1195.  
43 USC 485h.

## Construction.

SEC. 3. Construction of the Washita project herein authorized may be undertaken in such units or stages as in the opinion of the Secretary best serves the project requirements and the relative needs for water of the several prospective users. Repayment contracts negotiated in connection with each unit or stage of construction shall be subject to the terms and conditions of section 2 of this Act.

## Park and recreational facilities.

SEC. 4. The Secretary may, upon conclusion of a suitable agreement with any qualified agency of the State of Oklahoma or a political subdivision thereof for assumption of the administration, operation, and maintenance thereof at the earliest practicable date, construct or permit the construction of public park and recreational facilities on lands owned by the United States adjacent to the reservoirs of the Washita project, when such use is determined by the Secretary not to be contrary to the public interest, all under such rules and regulations as the Secretary may prescribe. No recreational use of any area to which this section applies shall be permitted which is inconsistent with the laws of the State of Oklahoma for the protection of fish and game. The costs of constructing, operating, and maintaining the facilities authorized by this section shall not be charged to or become a part of the costs of the Washita River Basin project.

## Expenditures.

SEC. 5. Expenditures for Foss and Fort Cobb Reservoirs may be made without regard to the soil survey and land classification requirements of the Interior Department Appropriation Act, 1954 (43 U. S. C. 390a).

## 67 Stat. 266.

## Appropriation.

SEC. 6. There is hereby authorized to be appropriated for construction of the works authorized to be constructed by section 1 of this Act the sum of \$40,600,000 plus such additional amount, if any, as may be required by reason of changes in the costs of construction of the types involved in the Washita River Basin project as shown by engineering indices. There are also authorized to be appropriated such sums as may be required for the operation and maintenance of said works.

Approved February 25, 1956.

## Public Law 420

## CHAPTER 72

## JOINT RESOLUTION

February 25, 1956  
[H. J. Res. 526]

To amend the joint resolution of March 25, 1953, relating to electrical and mechanical office equipment for the use of Members, officers, and committees of the House of Representatives, to remove officers and committees from certain limitations, and for other purposes.

House of Representatives.  
Electrical or mechanical office equipment.

67 Stat. 7.

*Resolved by the Senate and House of Representatives of the United States of America in Congress assembled*, That (a) subsection (a) of the first section of the joint resolution entitled "Joint Resolution to authorize the Clerk of the House of Representatives to furnish certain electrical or mechanical office equipment for the use of Members, officers, and committees of the House of Representatives", approved March 25, 1953, as amended (2 U. S. C., sec. 112a (a)), is amended by striking out the last sentence thereof.

(b) Subsection (b) of the first section of such joint resolution, as amended (2 U. S. C., sec. 112a (b)), is amended to read as follows:

"(b) The value of equipment furnished under this section, together with the value of any equipment purchased under House Resolution 318, Eighty-second Congress, which may be in use in the office of a Member at any one time shall not exceed \$2,500. For the purposes of this subsection the value of any article of equipment shall be deemed to be the cost thereof less depreciation, determined in accordance with rules or regulations prescribed by the Committee on House Administration."