

Private Law 88-321

September 1, 1964
[H. R. 4766]

AN ACT

For the relief of the Boren Clay Products Company.

Boren Clay
Products Co.

26 USC 613 note.
68A Stat. 209.
26 USC 613.
53 Stat. 45.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That, notwithstanding any other law or rule of law and notwithstanding any election made under the Act of September 26, 1961 (75 Stat. 674; Public Law 87-312), for purposes of applying section 613(c) of the Internal Revenue Code of 1954 (and corresponding provisions of the Internal Revenue Code of 1939) to the Boren Clay Products Company, Pleasant Garden, North Carolina, for taxable years beginning before December 14, 1956, in the case of brick and tile clay, fire clay, or shale used by such company in the manufacture of building or paving brick, drainage and roofing tile, sewer pipe, flower pots, and kindred products, the terms "gross income from mining" and "ordinary treatment processes normally applied by mine owners or operators in order to obtain the commercially marketable mineral product or products" shall be treated as having a meaning consistent with the decisions of the United States Court of Appeals for the Fifth Circuit in United States against Cherokee Brick and Tile Company (1955) (218 F. 2d 424) and United States against Merry Brothers Brick and Tile Company (1957) (242 F. 2d 708) (certiorari denied, 355 U.S. 824).

SEC. 2. The election made by the Boren Clay Products Company, Pleasant Garden, North Carolina, under subsection (c) of the Act of September 26, 1961 (75 Stat. 674, Public Law 87-312), shall, notwithstanding the provisions of subsection (b) of such Act, not be effective for any taxable year beginning before December 14, 1956.

SEC. 3. If credit or refund of any overpayment of tax resulting from the application of the first section of this Act is prevented, at any time on or before the expiration of one year after the date of the enactment of this Act, by the operation of any law or rule of law, such credit or refund of such overpayment may, nevertheless, be allowed or made if claim therefor is filed on or before the expiration of such one-year period.

Approved September 1, 1964.

Private Law 88-322

September 2, 1964
[H. R. 1136]

AN ACT

To compensate certain parties for the loss of their leasehold interests in lands taken by the United States in connection with the Red Rock Reservoir project.

Farmer's Grain
Co. and others.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the Secretary of the Treasury is authorized and directed to pay, out of any money in the Treasury not otherwise appropriated, to—

(1) the Farmer's Grain Company, of Carlisle, Iowa, the sum of \$43,100;

(2) John H. McKlveen, Joseph L. McKlveen, G. M. Henderson, and S. L. Henderson, a partnership doing business as McKlveen Lumber Company, of Prairie City, Iowa, the sum of \$13,000; and

(3) the Vanderzyl Brothers Fuel Company, of Pella, Iowa, the sum of \$27,250.

The payment of the sum specified in the case of each such party shall be in full satisfaction of all claims of such party against the United