

elimination of duplication and overlaps between two or more agency programs, (c) identification of technical needs in various water resources research categories, (d) recommendations with respect to allocation of technical effort among the Federal agencies, (e) review of technical manpower needs and findings concerning the technical manpower base of the program, (f) recommendations concerning management policies to improve the quality of the Government-wide research effort, and (g) actions to facilitate interagency communication at management levels.

SEC. 306. As used in this Act, the term "State" includes the Commonwealth of Puerto Rico.

Approved July 17, 1964.

"State."

Public Law 88-380

AN ACT

To amend subsection (b) of section 512 of the Internal Revenue Code of 1954 (dealing with unrelated business taxable income).

July 17, 1964
[H. R. 6455]

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That subsection (b) of section 512 of the Internal Revenue Code of 1954 (dealing with unrelated business taxable income) is amended by adding the following new paragraph at the end thereof:

Unrelated business taxable income.

68A Stat. 170;
72 Stat. 80.
26 USC 512.

"(14) In the case of an organization which is described in section 501(c)(5), there shall be excluded all income used to establish, maintain, or operate a retirement home, hospital, or other similar facility for the exclusive use and benefit of the aged and infirm members of such an organization, which is derived from agricultural pursuits conducted on a ground contiguous to the retirement home, hospital, or similar facility and further provided that such income does not provide more than 75 percent of the cost of maintaining and operating the retirement home, hospital, or similar facility; and there shall be excluded all deductions directly connected with such income."

26 USC 501.

SEC. 2. The amendment made by the first section of this Act shall apply with respect to taxable years beginning after December 31, 1963.

Approved July 17, 1964, 1:33 p.m.

Public Law 88-381

AN ACT

Authorizing the Commissioners of the District of Columbia to locate a portion of a vehicular tunnel under parts of the United States Capitol Grounds and the United States Botanic Garden grounds, and for other purposes.

July 21, 1964
[H. R. 10392]

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the Commissioners of the District of Columbia are authorized and directed, in constructing, maintaining, and operating a vehicular tunnel in the city of Washington, District of Columbia, extending from the vicinity of Second and C Streets Southwest, to the vicinity of Third and Constitution Avenue Northwest, as a part of the Innerloop Freeway

D.C.
Vehicular tunnel, location.

System, to locate a portion of such tunnel under square W-576, which is a part of the United States Botanic Garden grounds, and reservation 12, which is a part of the United States Capitol Grounds.

Construction
conditions.
Architect of the
Capitol, approval.

SEC. 2. Subject to the approval of the Architect of the Capitol and to such conditions as he may prescribe, the Commissioners of the District of Columbia are authorized to make such use of square W-576 and reservations 12 and 6B as may be necessary for the construction of the tunnel, including borings and other preliminary work and storing of materials, and the reconstruction of that section of the Tiber Creek sewer located under square W-576 and reservation 6B.

SEC. 3. Except as provided in section 6, nothing in this Act shall be construed to grant to the Commissioners of the District of Columbia any right, title, or interest in or to any real property of the United States, and reservation 12 shall in its entirety continue to be a part of the United States Capitol Grounds, and square W-576 shall in its entirety continue to be a part of the United States Botanic Garden grounds. The Commissioners shall have jurisdiction and control of, and sole responsibility for the operation and maintenance of, those portions of the tunnel beneath square W-576 and reservation 12.

SEC. 4. All areas of square W-576 and reservations 12 and 6B disturbed by reason of operations under this Act shall, except as otherwise provided in this Act, be restored to their original condition to the satisfaction of the Architect of the Capitol.

SEC. 5. Except as provided in section 6, the United States shall not incur any expense or liability whatsoever under or by reason of this Act, or be liable under any claim of any nature or kind that may arise from the construction, or the operation or maintenance, of that portion of the tunnel authorized by this Act.

SEC. 6. The Architect of the Capitol is authorized to convey to the Commissioners of the District of Columbia, for purposes of constructing the Innerloop Freeway System, all, or so much as he determines necessary, of the right, title, and interest of the United States in and to reservations 6B, 6C, 6D, 6E, 6F, and 286 in the District of Columbia. Any real property conveyed under this section shall thereafter be under the sole jurisdiction and control of the Commissioners of the District of Columbia.

Condition.

SEC. 7. Notwithstanding the joint resolution entitled "Joint resolution providing for the construction and maintenance of a National Gallery of Art", approved March 24, 1937 (50 Stat. 51; 20 U.S.C. 71), the Commissioners of the District of Columbia are authorized to use the east sixty-five feet of the area bounded by Fourth Street, Pennsylvania Avenue, Third Street, and North Mall Drive Northwest, in the District of Columbia for the construction and maintenance of a vehicular tunnel, on condition that after such construction is completed (1) the surface thereof is maintained at its original grade, (2) no portion of the tunnel, including ventilating equipment and utilities, is nearer the surface than eight feet, and (3) the surface ingress and egress to such property is not limited.

Approved July 21, 1964.