Public Law 33

CHAPTER 83

JOINT RESOLUTION

To provide for continuation of authority for regulation of exports.

May 16, 1951 [H. J. Res. 197]

Resolved by the Senate and House of Representatives of the United Control Act of 1949 is hereby amended by striking out "1951" and app. § 2032.

Sample of the Export 50 U.S. C., Sup. IV, inserting in lieu thereof "1953".

Approved May 16, 1951.

Public Law 34

CHAPTER 92

AN ACT

To amend section 10 of Public Law 378, Eighty-first Congress.

May 17, 1951 [H. R. 2654]

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That subsection (b) of section 10 of the Act entitled "An Act to amend certain provisions of the Internal Revenue Code", approved October 25, 1949 (Public Law 378), is hereby amended (1) by striking out "within one year from such date" and inserting in lieu thereof "at any time prior to January 1, 1952", and (2) by striking out "within one year from the date of the enactment of this Act" and inserting in lieu thereof "prior to January 1, 1952".

Internal Revenue Code, amendment.

63 Stat. 897. 26 U. S. C., Sup. IV, § 939 note.

Public Law 35

Approved May 17, 1951.

CHAPTER 93

AN ACT To amend section 153 (b) of the Internal Revenue Code.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That, effective with respect to taxable years beginning after December 31, 1949, section 153 (b) of the Internal Revenue Code (relating to special returns required from trusts claiming charitable, etc., deductions under section 162 (a) following:

"This subsection shall not apply in the case of a tayable year if all

Internal Revenue Code, amendment.

"This subsection shall not apply in the case of a taxable year if all the net income for such year, determined under the applicable principles of the law of trusts, is required to be distributed currently to the beneficiaries."

Approved May 17, 1951.

Public Law 36

CHAPTER 94

AN ACT

To provide that on and after January 1, 1952, dividends on national service life insurance shall be applied in payment of premiums unless the insured has requested payment of dividends in cash.

May 18, 1951 [H. R. 321]

Be it enacted by the Senate and House of Representatives of the Life Insurance Act of United States of America in Congress assembled, That section 602 (f)

54 Stat. 1009.
38 U.S. C., Sup. IV, of the National Service Life Insurance Act of 1940, as amended, is \$802 (f).

hereby amended by substituting a colon for the period at the end thereof and adding the following: "Provided further, That until and unless the Veterans' Administration has received from the insured a request in writing for payment in cash, any dividend accumulations and unpaid dividends shall be applied in payment of premiums becoming due on insurance subsequent to the date the dividend is payable after January 1, 1952."

Approved May 18, 1951.

Public Law 37

CHAPTER 102

May 21, 1951 [H. R. 3297] AN ACT

To authorize the Commissioners of the District of Columbia to appoint a member of the Metropolitan Police Department or a member of the Fire Department of the District of Columbia as Director of the District Office of Civil Defense, and for other purposes.

Director of Office of Civil Defense, D. C. Appointment.

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 to appoint a member of the Metropolitan Police Department or a member of the Fire Department of the District of Columbia to the position of Director of the Office of Civil Defense for the District of Columbia with the pay and salary provided by law for that position chargeable to the appropriation for the Office of Civil Defense for the District of Columbia: Provided, That during the tenure of his appointment such member so appointed shall be deemed to be a member of such Police Department or such Fire Department, as the case may be, for all purposes of rank, seniority, allowances, privileges, and benefits, including retirement and disability benefits under the provisions of section 2 of the Act approved September 1, 1916 (38 Stat. 718), as amended, to the same extent as though the appointment had not been made, and at the termination of such appointment he shall be entitled to resume his status within the Metropolitan Police Department or the Fire Department, as the case may be, which shall include any promotion in rank to which he may have become entitled: Provided further, That retirement and disability benefits and salary deductions shall be based on the salary of the rank or position held in the Metropolitan Police Department or the Fire Department, as the case may be, prior to his appointment as Director of the Office of Civil Defense or the salary of the position or rank he would have attained in the Metropolitan Police Department or in the Fire Department, had his appointment as Director of the Office of Civil Defense not been made, whichever is greater.

Approved May 21, 1951.

Public Law 38

CHAPTER 108

May 22, 1951 [H. R. 3336] AN ACT

To suspend certain import taxes on copper.

53 Stat. 415. 26 U. S. C., Sup. IV § 3425 note. Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the import tax imposed under section 3425 of the Internal Revenue Code shall