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which would have been allowable as credit on account of such contributions had they been paid on or before such last day. The terms used in this subsection shall have the same meaning as when used in the Federal Unemployment Tax Act. The total credit allowable against the tax imposed by such Act for the calendar year 1939 or 1940 shall not exceed 90 per centum of such tax.

(c) REFUND.—Refund, credit, or abatement of the tax (including penalty and interest assessed or collected with respect thereto, if any), based on any credit allowable under subsection (a) or (b), may be made in accordance with the provisions of law applicable in the case of erroneous or illegal assessment or collection of the tax (including statutes of limitations). No interest shall be allowed or paid on the amount of any such credit or refund. On and after the date of the enactment of this Act no refund, credit, or abatement shall be allowed based on any credit allowable under section 810 of the Revenue Act of 1938, section 902 (a) of the Social Security Act Amendments of 1939, or section 701 of the Second Revenue Act of 1940.

52 Stat. 576.
53 Stat. 1399.
42 U. S. C. § 1102 (note).
54 Stat. 1017.
42 U. S. C. § 1101 (note).

Approved, Sept. 20, 12.15 p. m. E. S. T., 1941

[CHAPTER 413]

AN ACT

September 22, 1941
[H. R. 4835]
[Public Law 251]

To extend the times for commencing and completing the construction of a dam and dike for preventing the flow of tidal waters into North Slough in Coos County, Oregon.

North Slough, Oreg.
Time extended for dam construction, etc.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the times for commencing and completing the construction of a dam and dike for preventing the flow of tidal waters into North Slough in Coos County, Oregon, in township 24 south, range 13 west, Willamette meridian, authorized to be constructed by the State of Oregon, acting through its highway department, the North Slough Drainage District, and the North Slough Diking District by an Act of Congress approved August 26, 1937, heretofore extended by an Act of Congress approved July 2, 1940, are hereby further extended one and three years, respectively, from August 26, 1941.

50 Stat. 856; 54 Stat. 715.

SEC. 2. The right to alter, amend, or repeal this Act is hereby expressly reserved.

Approved, September 22, 1941.

[CHAPTER 414]

JOINT RESOLUTION

September 22, 1941
[H. J. Res. 199]
[Public Law 252]

To authorize temporary appointments of officers in the Army of the United States.

Army of the United States.
Temporary appointments of officers.

Resolved by the Senate and House of Representatives of the United States of America in Congress assembled, That during the present emergency, temporary appointments as officers in the Army of the United States may be made, under such regulations as the President may prescribe, from among qualified persons without appointing such persons as officers in any particular component of the Army of the United States. All persons so appointed as officers shall be commissioned in the Army of the United States and may be ordered into the active military service of the United States to serve therein for such periods of time as the President may prescribe. Such appointments in grades below that of brigadier general shall be made by the President alone, and general officers by and with the advice and consent of the Senate: *Provided*, That any appointment made under the provisions of this Act may be vacated at any time by the President and, if not sooner vacated, shall continue during the present emer-

Provisos.
Vacating of appointments.