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54 Stat. 1001; *ante*, pp. 4, 757.
26 U. S. C. § 124 (f).
Issuance of reports and certificates.

months after the making of such contract or before the expiration of sixty days after the making of a certificate under subsection (f), whichever is later.

"The reports of negotiating and contracting officers and the certificates provided for in this subsection shall be issued under such regulations as may be prescribed from time to time by the Secretary of War and the Secretary of the Navy, with the approval of the President.

Availability of terms, etc., to public.

"The terms and conditions of contracts with reference to reimbursement of the cost of emergency facilities and the protecting of the United States with reference to the future use and disposition of such emergency facilities shall be made available to the public."

Applicability.
26 U. S. C. § 124.

SEC. 4. The amendments made by this joint resoluton to section 124 of the Internal Revenue Code shall be applicable as if they were a part of such section on the date of the enactment of the Second Revenue Act of 1940.

54 Stat. 974, 1018.

Approved, October 30, 1941.

[CHAPTER 465]

AN ACT

October 30, 1941
[S. 1772]
[Public Law 286]

To authorize Army officers designated by the Secretary of War to take final action on reports of survey and vouchers pertaining to the loss, damage, spoilage, unserviceability, unsuitability, or destruction of Government property.

Loss, etc., of Government property.
Final action on surveys or vouchers.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That hereafter those officers of the Army designated by the Secretary of War, under such regulations as he may prescribe, may take action upon reports of survey and all other vouchers pertaining to the loss, damage, spoilage, unserviceability, unsuitability, or destruction of property of the United States under the control of the War Department, and the action taken by any such officer on said surveys or vouchers shall be final: *Provided*, That in a case where any person or concern is held pecuniarily liable for the loss, damage, spoilage, or destruction of property of the United States under the control of the War Department, such findings shall not be final until approved by the Secretary of War or by the Chief of Finance acting under the authority of the Secretary of War.

Proviso.
Cases involving pecuniary liability.

Approved, October 30, 1941.

[CHAPTER 466]

AN ACT

October 30, 1941
[S. 1701]
[Public Law 287]

To provide for pay and allowances and mileage or transportation for certain officers and enlisted men of the Naval Reserve and Marine Corps Reserve and retired officers and enlisted men of the Navy and Marine Corps.

Naval Reserve, etc.
Pay, allowances, and mileage.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That officers and enlisted men of the Naval Reserve and Marine Corps Reserve and retired officers and enlisted men of the Navy and Marine Corps who were ordered to active duty on or after September 8, 1939, contingent on physical qualification therefor, and who were found physically qualified, and reported for duty under such orders, shall be entitled to active-duty pay and allowances and to transportation or mileage for the time and distances actually required to perform the necessary travel by the shortest usually traveled route from home to place of active duty, via the place of physical examination, and for the time actually required in undergoing the physical examination: *Provided*, That such personnel examined and found not physically qualified for

Proviso.