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[CHAPTER 520]

AN ACT

July 23, 1942
[H. R. 6999]
[Public Law 675]

To promote the national defense and to promptly facilitate and protect the transport of materials and supplies needful to the Military Establishment by authorizing the construction and operation of a pipe line and a navigable barge channel across Florida, and by deepening and enlarging the Intracoastal Waterway from its present eastern terminus to the vicinity of the Mexican border.

National defense.
Barge canal across Florida, construction authorized.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That, in order to promote the national defense and to promptly facilitate and protect the transport of materials and supplies needful to the Military Establishment, there is hereby authorized to be constructed under the direction of the Secretary of War and the supervision of the Chief of Engineers a high-level lock barge canal from the Saint Johns River across Florida to the Gulf of Mexico in accordance with the plans set forth in the letter of the Chief of Engineers dated June 15, 1942; and that there is also authorized the enlargement of the present Intracoastal Waterway from the vicinity of Apalachee Bay to Corpus Christi, Texas, and its extension to the vicinity of the Mexican border so as to provide throughout the entire length of the canal a channel twelve feet deep and one hundred and twenty-five feet wide: *Provided*, That between Mobile, Alabama, and New Orleans, Louisiana, the project shall be modified in accordance with the recommendations of the Chief of Engineers in his report dated April 27, 1942, except that the annual payments to be made by the Government to the Board of Commissioners of the Port of New Orleans are not limited by this Act to the amount recommended by the Chief of Engineers but are left open to negotiations between the Board of Commissioners of the Port of New Orleans and the Chief of Engineers: *Provided further*, That the Chief of Engineers is authorized to expedite the utilization of the facilities herein above authorized by the employment of temporary structures and available materials, and within reasonable limits to vary, in his discretion, the above-prescribed dimensions wherever advisable: *And provided further*, That subject to the provisions of Public Law 197, Seventy-seventh Congress, there is authorized to be constructed one or more pipe lines, together with all necessary terminal facilities, for the transport of petroleum and its products, from the vicinity of Port Saint Joe and other points on the Gulf Coast of Florida to the Saint Johns River, and a crude-oil pipe line from the Tinsley Oil Field in the vicinity of Yazoo, Mississippi, to Charleston, South Carolina, and/or Savannah, Georgia.

Intracoastal Waterway.
Enlargement and extension.

Provisos.
Modification of project.

Authority of Chief of Engineers.

Petroleum and crude-oil pipe lines.
55 Stat. 610.
15 U. S. C., Supp. I, prec. § 715 note.

SEC. 2. There is hereby authorized to be appropriated the sum of $93,000,000 to carry out the provisions of this Act.

Appropriation authorized.
Post, p. 1005.

Approved, July 23, 1942.

[CHAPTER 521]

JOINT RESOLUTION

July 23, 1942
[H. J. Res. 318]
[Public Law 676]

To amend section 1700 (a) (1) of the Internal Revenue Code to extend to the members of the armed forces of the United Nations the exemption from the tax on admissions in cases where admission is free, and to exempt from tax the amount paid for admissions to theatres and other activities operated by the War Department or the Navy Department within posts, camps, reservations, and other areas maintained by the Military or Naval Establishment.

Internal Revenue Code, amendment.
55 Stat. 710.
26 U. S. C., Supp. I, § 1700 (a) (1).
Taxes on admissions, exemptions.

Resolved by the Senate and House of Representatives of the United States of America in Congress assembled, That section 1700 (a) (1) of the Internal Revenue Code, as amended, is amended by inserting after the words "members of the military or naval forces of the United States when in uniform" a comma and the words "members