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forces of the United States or of any of the other United Nations and prior to the termination of the present war as proclaimed by the President, the tax imposed by this chapter shall not apply with respect to the taxable year in which falls the date of his death, and the tax under this chapter and under the corresponding title of each prior revenue law for preceding taxable years which is unpaid at the date of his death (including interest, additions to the tax, and additional amounts) shall not be assessed, and if assessed the assessment shall be abated, and if collected shall be credited or refunded as an overpayment."

SEC. 9. ASSISTANT COMMISSIONERS.

53 Stat. 478.
26 U. S. C. §§ 3905, 3906.

Subchapter B of Chapter 39 of the Internal Revenue Code is amended to read as follows:

"SUBCHAPTER B—ASSISTANT COMMISSIONERS

"SEC. 3905. APPOINTMENT.

"There shall be in the Bureau of Internal Revenue two Assistant Commissioners, who shall be appointed by the President, by and with the advice and consent of the Senate.

"SEC. 3906. DUTIES.

"The Assistant Commissioners shall perform such duties as may be prescribed by the Commissioner or required by law."

SEC. 10. EXTENSION OF TIME IN CONNECTION WITH RELEASE OF POWERS OF APPOINTMENT.

56 Stat. 944, 952, 1054.
26 U. S. C., Supp. II, §§ 811 note, 1000 note.

Section 403 (d) (3) of the Revenue Act of 1942 is amended by striking out "July 1, 1943" wherever it appears and inserting in lieu thereof "March 1, 1944"; and section 452 (c) of the Revenue Act of 1942 is amended to read as follows:

"(c) RELEASE BEFORE MARCH 1, 1944.—

"(1) A release of a power to appoint before March 1, 1944, shall not be deemed a transfer of property by the individual possessing such power.

"(2) This subsection shall apply to all calendar years prior to 1944 and to that part of the calendar year 1944 prior to March 1, 1944."

Approved June 9, 1943, 7 p. m., E. War Time.

[CHAPTER 121]

AN ACT

June 10, 1943
[H. R. 1670]
[Public Law 69]

To amend section 2 of the Civilian Pilot Training Act of 1939, as amended.

Civilian Pilot Training Act of 1939, amendment.
53 Stat. 855.
49 U. S. C., Supp. II, § 752.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the first sentence of section 2 of the Civilian Pilot Training Act of 1939, as amended, is amended by striking out the word "civilian".

Funds available.
Ante, p. 80.

SEC. 2. Any appropriations heretofore made and available for obligation during the fiscal year ending June 30, 1943, for carrying out the provisions of the Civilian Pilot Training Act of 1939, shall be available for carrying out the provisions of such Act as amended hereby. Any obligations entered into heretofore under such appropriations for purposes which are brought within the scope of such Act by this amendatory Act shall be deemed to be valid if otherwise properly incurred.

Validity of obligations.

Approved June 10, 1943.