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GENERAL PROVISIONS

Travel expenses of civilian inspectors.

SEC. 102. Appropriations available for the fiscal year ending June 30, 1943, for travel expenses of civilian inspectors of the Navy Department shall be available for reimbursement, at not to exceed three cents per mile, for travel performed by such employees in privately owned automobiles within the limits of their official stations.

Selectees.
54 Stat. 885; 56 Stat. 77.
50 U. S. C., app. §§ 301–318; Supp. II, §§ 302–315.
Post, pp. 164, 391, 596.

SEC. 103. The limitations on the number of men inducted into the naval forces and into the Marine Corps under the provisions of the Selective Training and Service Act of 1940, contained in section 107 of the Naval Appropriation Act, 1943, are hereby removed.

Procurement without transfer of funds.

SEC. 104. During the fiscal year ending June 30, 1943, the appropriations available to either the War Department or the Navy Department shall be available for procurement as provided for in such appropriations by any other executive department or independent establishment of the Government through administrative allotments in such amounts as may be authorized by the Secretary of War or the Secretary of the Navy, respectively, without transfer of funds on the books of the Treasury Department: *Provided*, That orders placed or expenses incurred by the procuring department or establishment in respect to such allotments shall be considered as obligations against the appropriations involved: *Provided further*, That disbursing officers of the allotting department may make disbursements chargeable to such allotments upon vouchers certified by officers of the procuring department or establishment: *Provided further*, That whenever vouchers are certified by an officer of the procuring department or establishment and are paid by a disbursing officer of the allotting department the certifying officer and not the disbursing officer shall be held responsible and accountable for the existence and correctness of the facts certified, including the correctness of computations shown on certified vouchers and on any required supporting documents.

SEC. 105. Appropriations in this Act shall constitute and may be cited as "Title IV, Naval Appropriation Act, 1943".

Short title.

SEC. 106. This Act may be cited as the "Supplemental Naval Appropriation Act, 1943".

Approved March 31, 1943.

[CHAPTER 31]

JOINT RESOLUTION

March 31, 1943
[H. J. Res. 100]
[Public Law 21]

Extending the time within which certain acts under the Internal Revenue Code are required to be performed.

Internal Revenue Code, amendments.
56 Stat. 916.
26 U. S. C., Supp. II, § 722 (d).
Post, p. 601.

Resolved by the Senate and House of Representatives of the United States of America in Congress assembled, That section 722 (d) of the Internal Revenue Code (relating to application for relief from excessive and discriminatory excess-profits taxes) is amended by striking out "within six months after the date of the enactment of the Revenue Act of 1942" wherever it appears, and inserting in lieu thereof "prior to September 16, 1943".

56 Stat. 936.
26 U. S. C., Supp. II, § 780 (b).

SEC. 2. Section 780 (b) of the Internal Revenue Code (relating to application of credit to purchase of bonds) is amended by inserting immediately after the word "applies" the following: "(or, if such taxable year begins or ends in 1942, within one year after payment of the excess-profits tax shown on the return for such year)".

Approved March 31, 1943.