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[CHAPTER 276]

AN ACT

October 25, 1943
[S. 964]
[Public Law 170]

To provide for furnishing transportation in Government-owned automotive vehicles for employees of the Veterans' Administration at field stations in the absence of adequate public or private transportation.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That during the present war and not exceeding six months after the termination of the war, the Administrator of Veterans' Affairs, whenever he finds such action to be necessary for the efficient conduct of the affairs of his Administration, and under such regulations as he may prescribe, is authorized to utilize automotive equipment of the Veterans' Administration to transport its employees between field stations and nearest adequate public transportation at such reasonable rates of fare for the service furnished as he may establish. All moneys collected as fares from such employees shall be accounted for and shall be deposited in the Treasury of the United States to the credit of miscellaneous receipts. The authority herein granted the Administrator of Veterans' Affairs shall be exercised with respect to any station only after determination by the Office of Defense Transportation that existing private and other facilities are not and cannot be rendered adequate by other means, and that its exercise will result in the most efficient method of supplying transportation to the personnel concerned and a utilization of transportation facilities consistent with the plans, policies, and purposes of the Office of Defense Transportation.

Veterans' Administration.
Transportation at field stations.

Fares.

Determination by Office of Defense Transportation.

Approved October 25, 1943.

[CHAPTER 277]

AN ACT

October 25, 1943
[S. 1132]
[Public Law 171]

To amend the Naval Reserve Act of 1938 so as to provide for the payment of a uniform gratuity to certain officers recalled to active duty.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the Naval Reserve Act of 1938, as amended, is hereby further amended by inserting between sections 310 and 311 (52 Stat. 1183; 34 U. S. C. 855i) a new section 310a, to read as follows:

Naval Reserve Act of 1938, amendment.

"SEC. 310a. Commissioned and warrant officers on the honorary retired list of the Naval Reserve without pay shall, upon first reporting for active duty (other than for physical examination) in time of war or national emergency pursuant to orders of competent authority, be paid the sum of $250 as a uniform allowance for the purchase of required uniforms in lieu of any other uniform gratuity allowed by law: *Provided*, That there shall be deducted from this allowance the amount of any uniform gratuity paid such officer within the four years immediately preceding his recall to active duty."

Uniform allowance.

SEC. 2. This Act shall be effective as of September 8, 1939.

Approved October 25, 1943.

[CHAPTER 279]

AN ACT

October 26, 1943
[H. R. 2888]
[Public Law 172]

Relating to the application of the excess-profits tax to certain production bonus payments.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That section 735 (c) of the Internal Revenue Code is amended to read as follows:

Internal Revenue Code, amendments.
56 Stat. 907.
26 U. S. C., Supp. II, § 735 (c).

"(c) NONTAXABLE BONUS INCOME.—The term 'nontaxable bonus income' means the amount of the income derived from bonus pay-