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ments made by any agency of the United States Government on account of the production in excess of a specified quota of:

"(1) A mineral product or timber, the exhaustion of which gives rise to an allowance for depletion under section 23 (m), but such amount shall not exceed the net income (computed with the allowance for depletion) attributable to the output in excess of such quota; or

"(2) A mineral product extracted or recovered from mine tailings by a corporation which owns no economic interest in the mineral property from which the ore containing such tailings was mined, but such amount shall not exceed the net income attributable to the output in excess of such quota."

53 Stat. 14.
26 U. S. C. § 23 (m).

SEC. 2. Section 711 (a) (1) (I) of the Internal Revenue Code is amended to read as follows:

"(I) Nontaxable Income of Certain Industries.—In the case of a producer of minerals, or a producer of logs or lumber from a timber block, as defined in section 735, there shall be excluded nontaxable income from exempt excess output of mines and timber blocks and nontaxable bonus income provided in section 735. In respect of nontaxable bonus income provided in section 735 (c), a corporation described in section 735 (c) (2) shall be deemed a producer of minerals for the purposes of this subparagraph."

56 Stat. 904.
26 U. S. C., Supp. II, § 711 (a) (1) (I).

56 Stat. 905.
26 U. S. C., Supp. II, § 735.

Ante, p. 575.

SEC. 3. Section 711 (a) (2) (K) of the Internal Revenue Code is amended to read as follows:

"(K) Nontaxable Income of Certain Industries.—In the case of a producer of minerals, or a producer of logs or lumber from a timber block, as defined in section 735, there shall be excluded nontaxable income from exempt excess output of mines and timber blocks and nontaxable bonus income provided in section 735. In respect of nontaxable bonus income provided in section 735 (c), a corporation described in section 735 (c) (2) shall be deemed a producer of minerals for the purposes of this subparagraph."

56 Stat. 904.
26 U. S. C., Supp. II, § 711 (a) (2) (K).

56 Stat. 905.
26 U. S. C., Supp. II, § 735.

Ante, p. 575.

Effective date.

SEC. 4. The amendments made by this Act shall be effective as if they were a part of section 209 of the Revenue Act of 1942 on the date of its enactment.

56 Stat. 904, 907.
26 U. S. C., Supp. II, §§ 711, 735 notes.

Approved October 26, 1943.

[CHAPTER 280]

October 26, 1943
[H. R. 3208]
[Public Law 173]

AN ACT

To permit construction, maintenance, and use of certain pipe lines for steam-heating purposes in the District of Columbia.

District of Columbia.
Pipe lines for steam-heating purposes.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the Commissioners of the District of Columbia be, and are hereby, authorized and empowered to grant permission to Lansburgh and Brother, a corporation organized under the laws of the District of Columbia and doing business in said District, and the owner of lots 819, 803, 817, and 804, square 431, all on the east side of Eighth Street Northwest, between D and E Streets, and lots 17, 810, and 811, square 407, all on the west side of Eighth Street Northwest, between D and E Streets, and all in the District of Columbia, its successors and assigns, to lay down, construct, maintain, and use not more than two pipe lines for the carriage of steam heat, together with necessary return pipes, from a point within said lot 819, square 431, across Eighth Street Northwest, to a point within said lot 17, square 407.

SEC. 2. That all the construction and use provided for herein shall be under such regulations and rentals as the Commissioners of the District of Columbia may make and establish in connection therewith and all plans and specifications for such construction shall be subject to their approval. The Commissioners of the District of Columbia shall have full authority to designate the location and to cause such repairs or relocation of said pipe lines as the public necessity may require, any such repairs or relocation to be at the expense of Lansburgh and Brother, its successors or assigns.

Regulations and rentals.

Approval of plans and specifications.

Any repairs to streets, highways, or other public property necessitated by construction or alterations of said pipe lines shall be made in a manner satisfactory to the Commissioners of the District of Columbia, at the expense of Lansburgh and Brother.

Road repairs, etc.

SEC. 3. That no permission granted or enjoyed hereunder shall vest any title or interest in or to the land within Eighth Street Northwest.

Property rights.

SEC. 4. The right to alter, amend, or repeal this Act is expressly reserved.

Approved October 26, 1943.

[CHAPTER 281]

AN ACT

To amend the Servicemen's Dependents Allowance Act of 1942, as amended, so as to liberalize family allowances, and for other purposes.

October 26, 1943
[S. 1279]
[Public Law 174]

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That section 101 of the Servicemen's Dependents Allowance Act of 1942 (56 Stat. 381; 37 U. S. C. Supp. 201), is amended by striking out in the first and second lines the words "of the fourth, fifth, sixth, or seventh grades".

Servicemen's Dependents Allowance Act of 1942, amendments.

SEC. 2. That section 102 of such Act is amended by changing the period at the end thereof to a comma and adding the words "except as to the initial family allowance provided by section 107 (a) hereof."

37 U. S. C., Supp. II, § 202.

Post, p. 578.

SEC. 3. That section 103 of such Act is amended to read as follows:

37 U. S. C., Supp. II, § 203.

"SEC. 103. The dependents of any such enlisted man to whom a family allowance is payable under the provisions of this title shall be divided into three classes to be known as 'class A', 'class B', and 'class B–1' dependents. The class A dependents of any such enlisted man shall include any person who is the wife, the child, or the former wife divorced of any such enlisted man. The class B dependents of any such enlisted man shall include any person who is the parent, brother, or sister of such enlisted man and who is found by the Secretary of the department concerned to be dependent upon such enlisted man for a substantial portion of his support. The class B–1 dependents of any such enlisted man shall include any person who is the parent, brother, or sister of such enlisted man and who is found by the Secretary of the department concerned to be dependent upon such enlisted man for the chief portion of his support."

Classes of dependents.

Class A.

Class B.

Class B–1.

SEC. 4. That section 104 of such Act is amended by inserting after the words "class B" in the sixth and thirteenth lines, respectively, thereof the words "or class B–1".

56 Stat. 381.
37 U. S. C., Supp. II, § 204.

SEC. 5. That section 105 of such Act is amended to read as follows:

56 Stat. 382.
37 U. S. C., Supp. II, § 205.

"SEC. 105. The amount of the monthly family allowance payable to the dependent or dependents of any such enlisted man shall be—

Amount of family allowance.

"To class A dependent or dependents: A wife but no child, $50; a wife and one child, $80, with an additional $20 for each additional child; a child but no wife, $42, with an additional $20 for each additional child; a former wife divorced but no child, $42; a former wife

Class A dependents.