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**SEC. 2. TERMINATION OF REPRICING OF WAR CONTRACTS.**

Section 802 (b) of the Revenue Act of 1943 (relating to repricing of war contracts) is amended to read as follows:

58 Stat. 93.
50 U. S. C., Supp. IV, app. § 1192 note.

"(b) Section 801 shall not apply to any contract with a Department or any subcontract made after (1) the date proclaimed by the President as the date of the termination of hostilities in the present war, or (2) the date specified in a concurrent resolution of the two Houses of Congress as the date of such termination, or (3) December 31, 1945, whichever date is the earlier."

Approved June 30, 1945.

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[CHAPTER 211]

JOINT RESOLUTION

To continue the temporary increases in postal rates on first-class matter, and for other purposes.

June 30, 1945
[H. J. Res. 184]
[Public Law 105]

*Resolved by the Senate and House of Representatives of the United States of America in Congress assembled*, That section 1001 (a), as amended (relating to temporary increase in first-class postage rate), of the Revenue Act of 1932, and section 2, as amended (authorizing the President to modify certain postage rates), of the Act entitled "An Act to extend the gasoline tax for one year, to modify postage rates on mail matter, and for other purposes", approved June 16, 1933, are further amended by striking out "July 1, 1945" wherever appearing therein and inserting in lieu thereof "July 1, 1947", and by striking out "June 30, 1945" wherever appearing therein and inserting in lieu thereof "June 30, 1947".

47 Stat. 285; 48 Stat. 254; 57 Stat. 157.
39 U. S. C. § 280 note; Supp. IV, § 280 note.

SEC. 2. Section 732 (d) of the Internal Revenue Code is amended to read as follows:

56 Stat. 917.
26 U. S. C., Supp. IV, § 732 (d).

"(d) REVIEW BY SPECIAL DIVISION OF BOARD.—The determinations and redeterminations by any division of the Board involving any question arising under section 721 (a) (2) (C) or section 722 with respect to any taxable year shall be reviewed by a special division of the Board which shall be constituted by the Chairman and consist of not less than three members of the Board. The decisions of such special division shall not be reviewable by the Board, and shall be deemed decisions of the Board."

55 Stat. 22, 23.
26 U. S. C., Supp. IV, §§ 721 (a) (2) (C), 722.

Approved June 30, 1945.

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[CHAPTER 212]

AN ACT

To improve salary and wage administration in the Federal service; to provide pay for overtime and for night and holiday work; to amend the Classification Act of 1923, as amended; to bring about a reduction in Federal personnel and to establish personnel ceilings for Federal departments and agencies; to require a quarterly analysis of Federal employment; and for other purposes.

June 30, 1945
[S. 807]
[Public Law 106]

*Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled*, That this Act may be cited as the "Federal Employees Pay Act of 1945".

Federal Employees Pay Act of 1945.

## TITLE I—COVERAGE AND EXEMPTIONS

### COVERAGE

SEC. 101. (a) Subject to the exemptions specified in section 102 of this Act, titles II and III of this Act shall apply (1) to all civilian officers and employees in or under the executive branch of the Government, including Government-owned or controlled corporations, and in or under the District of Columbia municipal government, and (2) to those officers and employees of the judicial branch of the Government, the Library of Congress, the Botanic Garden, and the Office of