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[CHAPTER 36]

AN ACT

March 24, 1945
[H. R. 1429]
[Public Law 21]

To permit the Administrator, War Shipping Administration, and the United States Maritime Commission, during the national emergency, to pay the tax imposed under section 1410 of the Internal Revenue Code without regard to the $3,000 limitation in section 1426 (a) (1) of the Internal Revenue Code.

War Shipping Administration and U. S. Maritime Commission.
57 Stat. 46.
26 U. S. C., Supp. IV, § 1426 (i).

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That (a) section 1426 (i) of the Internal Revenue Code is amended by adding at the end thereof the following: "The Administrator, War Shipping Administration, and the United States Maritime Commission, and their agents or persons acting on their behalf or for their account, may, for convenience of administration, make payments of the tax imposed under section 1410 without regard to the $3,000 limitation in section 1426 (a) (1), but they shall not be required to obtain a refund of the tax paid under section 1410 of the Internal Revenue Code on that part of the remuneration of seamen in their employ not included in wages by reason of section 1426 (a) (1) of the Internal Revenue Code."

Payment of employer's tax.
53 Stat. 175.
26 U. S. C. § 1410; Supp. IV, § 1410.
Post, p. 576.
53 Stat. 1383.
26 U. S. C. § 1426 (a) (1).

(b) The amendments made by this Act shall be effective as if made by section 1 (b) (1) of the Act entitled "An Act to amend and clarify certain provisions of law relating to functions of the War Shipping Administration, and for other purposes", approved March 24, 1943 (Public Law 17, Seventy-eighth Congress; 57 Stat. 45).

Retroactive coverage.

50 U. S. C., Supp. IV, app. § 1291 (b) (1).

Approved March 24, 1945.

[CHAPTER 37]

AN ACT

March 24, 1945
[H. R. 2506]
[Public Law 22]

To amend an Act regulating the height of buildings in the District of Columbia, approved June 1, 1910, as amended.

District of Columbia.
Height of buildings.
36 Stat. 453.
D. C. Code § 5–405.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That an Act entitled "An Act to regulate the height of buildings in the District of Columbia", approved June 1, 1910, as amended, be, and it is hereby, further amended by adding at the end of section 5 of said Act the following proviso: "*And further provided*, That the building to be erected by the Georgetown University for a hospital as a part of the Georgetown University Medical School on parcels 28/31, 28/36, and 28/37 located on the south side of Reservoir Road Northwest, in the District of Columbia, approximately opposite Thirty-ninth Street, plans for which building are on file in the office of the Inspector of Buildings of the District of Columbia, be permitted to be erected to a height of not to exceed one hundred and ten feet above the finished grade of the land, as shown on said plans, at the middle of the front of the building."

Georgetown University Medical School.
Hospital building.

Approved March 24, 1945.

[CHAPTER 44]

JOINT RESOLUTION

March 29, 1945
[H. J. Res. 142]
[Public Law 23]

Providing for the employment of Government employees for folding speeches and pamphlets, House of Representatives.

House of Representatives.
Folding of pamphlets.
39 Stat. 120, 582.
5 U. S. C. §§ 58, 59.
Post, p. 278.

Resolved by the Senate and House of Representatives of the United States of America in Congress assembled, That notwithstanding the provisions of the Act of May 10, 1916, as amended by the Act of August 29, 1916, the Doorkeeper of the House of Representatives is hereby authorized during the Seventy-ninth Congress to employ,