

Revenue Code, sec. 1410) are amended to read as follows:

"(1) With respect to wages paid during the calendar years 1939, 1940, 1941, 1942, 1943, 1944, 1945, and 1946, the rate shall be 1 per centum.

"(2) With respect to wages paid during the calendar years 1947 and 1948, the rate shall be 2½ per centum."

Approved November 8, 1945, 5:17 p.m.

[CHAPTER 454]

AN ACT

To provide for covering into the Treasury of the Philippines certain Philippine funds in the Treasury of the United States.

November 8, 1945
[S. 1281]
[Public Law 215]

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That notwithstanding any other provision of law, the proceeds of the excise taxes imposed by section 2470 of the Internal Revenue Code, and of the import taxes imposed by sections 2490 and 2491 of the Internal Revenue Code, heretofore or hereafter collected, which but for the enactment of this Act would have been required to be held in separate or special funds and paid into the Treasury of the Philippines, together with any moneys which but for the enactment of this Act would be authorized to be appropriated in accordance with section 503 of the Sugar Act of 1937, as amended, including the unexpended balance of the amount subsequently appropriated under Public Law 371, Seventy-seventh Congress, and any accruals of any of the foregoing, shall be immediately paid into the general funds of the Treasury of the Philippines, to be used for the benefit of the people and government of the Philippine Islands as they may by law provide.

Approved November 8, 1945.

Philippine Islands.
Covering into Philippine treasury of certain funds.
53 Stat. 264.
26 U. S. C. § 2470; Supp. IV, § 2470.
53 Stat. 267.
26 U. S. C. §§ 2490, 2491.

50 Stat. 915.
7 U. S. C. § 1173; Supp. IV, § 1173.
55 Stat. 855.

[CHAPTER 456]

AN ACT

To amend the Civil Service Retirement Act approved May 29, 1930, as amended, in order to protect the retirement rights of persons who leave the service to enter the armed forces of the United States.

November 9, 1945
[H. R. 3256]
[Public Law 216]

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That section 5 of the Civil Service Retirement Act of May 29, 1930, as amended, is amended by adding after the second paragraph thereof a new paragraph as follows:

"No officer or employee to whom this Act applies who during the period of any war, or of any national emergency as proclaimed by the President or declared by the Congress, has left or leaves his position to enter the armed forces of the United States shall be considered as separated from such position for the purposes of this Act by reason of his service with the armed forces of the United States. This paragraph shall not be so construed as to prevent the payment of refunds as provided by section 7 (a) or 12 (b) of this Act."

SEC. 2. Sections 4, 6, 7, 9, 10, and 12 of the Civil Service Retirement Act of May 29, 1930, as amended, are amended by striking out the words "June 30 of each year" wherever they appear in such sections, and inserting in lieu thereof the words "December 31 of each year": *Provided*, That interest shall not be compounded as of December 31, 1945.

Civil Service Retirement Act of 1930, amendments.
46 Stat. 472.
5 U. S. C. § 707.
Post, p. 621.

Retirement rights of employees who enter armed forces.

Refunds.
46 Stat. 474, 476.
5 U. S. C., Supp. IV, §§ 733, 724.

46 Stat. 471.
5 U. S. C. § 698 et seq.; Supp. IV, § 698 et seq.