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power to make payments under title III under programs applicable to the crop year 1947 and previous crop years."

50 Stat. 909.
7 U. S. C. §§ 1131–1137; Supp. V, §§ 1131, 1134, 1137.

SEC. 2. Section 3508 of the Internal Revenue Code (relating to termination of taxes with respect to sugar) is amended to read as follows:

53 Stat. 429.
26 U. S. C., Supp. V, § 3508.

"SEC. 3508. TERMINATION OF TAXES.

"No tax shall be imposed under this chapter on the manufacture, use, or importation of sugar after June 30, 1948."

Approved July 27, 1946.

[CHAPTER 686]

JOINT RESOLUTION

July 27, 1946
[H. J. Res. 321]
[Public Law 559]

To authorize the making of settlement on account of certain currency destroyed at Fort Mills, Philippine Islands, and for other purposes.

Destruction of certain currency in Philippine Islands.

Whereas during the emergency in the Philippine Islands at the time of the Japanese invasion, agents of the United States High Commissioner, acting under a delegation of authority from the President of the United States and the specific instructions of the Secretary of the Treasury, accepted sums of United States paper currency from banks, individuals, and the Government of the Commonwealth of the Philippine Islands, and destroyed this currency by incineration to preclude its seizure by the enemy; and

Whereas the face value of the currency so destroyed was reported to be $2,563,981 and due to the difficult circumstances under which the program was undertaken, including lack of facilities, exposure to incessant enemy attack, and lack of personnel familiar with the technical details imposed by law with respect to the separate accounting for various kinds of currency, it was not possible to record in full detail the description of the currency which was burned; and

Whereas the United States Treasury is assured that the aggregate amount of currency destroyed is correct as reported by the High Commissioner and his staff with respect to the procedures followed in accepting deposits and in verifying the count in each such deposit and that the distribution by denomination and depositor is accurate; and

Whereas $603,158 of the total currency destroyed cannot be identified from the information available to the Treasury Department as to kind of currency and, in the case of Federal Reserve notes, as to bank of issue; and

Whereas the currency has been destroyed and it appears that no further information will become available: Therefore be it

Authorization to record amounts.

Resolved by the Senate and House of Representatives of the United States of America in Congress assembled, That, notwithstanding any provisions of law to the contrary, the Treasurer of the United States or the Comptroller of the Currency, as the case may be, is authorized and directed, on the basis of the receipt of evidence of destruction acceptable to the Secretary of the Treasury, to record the destruction of the United States currency and Federal Reserve notes delivered to the High Commissioner to the Philippine Islands at the time of the Japanese invasion to preclude its seizure by the enemy, in the aggregate amount of $603,158, as follows: Silver certificates, $202,502 of $1 denomination, $51,200 of $5 denomination, and $300 of $10 denomination, aggregating $254,002; United States notes, $8,796 of $2 denomination and $25,590 of $5 denomination, aggregating $34,386; and Federal Reserve notes, $1,170 of $5 denomination, $126,360 of $10 denomination, $185,840 of $20 denomination, $400 of $50 denomination, and $1,000 of $100 denomination, aggregating $314,770, which shall be

apportioned as to denominations among the several Federal Reserve banks as determined by the Secretary of the Treasury within the limitations as provided in section 2 hereof, as to the aggregate amount to be apportioned to each Federal Reserve bank.

Payments authorized.

SEC. 2. The Treasurer of the United States is authorized to pay to the Secretary of the Treasury for account of the owners of the United States currency referred to in this joint resolution as silver certificates and United States notes the value thereof from the appropriate Treasury funds and to pay to the Secretary of the Treasury for account of the owners of the currency described as Federal Reserve notes the amount thereof from the Federal Reserve note redemption fund. The several Federal Reserve banks shall respectively reimburse the Federal Reserve redemption fund for the amounts paid by the Treasurer of the United States from said fund pursuant to this section, in the following amounts: Federal Reserve Bank of Boston, $205; Federal Reserve Bank of New York, $4,555; Federal Reserve Bank of Philadelphia, $150; Federal Reserve Bank of Cleveland, $195; Federal Reserve Bank of Richmond, $480; Federal Reserve Bank of Atlanta, $250; Federal Reserve Bank of Chicago, $290; Federal Reserve Bank of St. Louis, $55; Federal Reserve Bank of Minneapolis, $120; Federal Reserve Bank of Kansas City, $270; Federal Reserve Bank of Dallas, $300; and Federal Reserve Bank of San Francisco, $307,900.

Reimbursement.

Approved July 27, 1946.

[CHAPTER 692]

JOINT RESOLUTION

July 29, 1946
[S. J. Res. 4]
[Public Law 560]

Authorizing the erection on public grounds in Springerville, Arizona, of a memorial to Gustav Becker.

Gustav Becker. Memorial.

Resolved by the Senate and House of Representatives of the United States of America in Congress assembled, That the Commissioner of Public Buildings is authorized and directed to select a suitable site on the grounds of the Federal Building in Springerville, Arizona, and to grant permission to any association or committee organized for that purpose to erect upon such site at any time within two years after the date of approval of this joint resolution, as a gift to the people of the United States, a memorial to the late Gustav Becker: *Provided*, That the design of such memorial shall be approved by the Commissioner of Public Buildings, and that the United States shall be put to no expense in or by the erection of such memorial.

Approved July 29, 1946.

[CHAPTER 693]

AN ACT

July 29, 1946
[S. 2142]
[Public Law 561]

To provide for two heads of departments of military science and tactics in the public schools of the District of Columbia

Public schools, D. C. Military science and tactics.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the Board of Education is hereby authorized to establish in the public schools of the District of Columbia two positions, each with a title "head of department of military science and tactics". Persons shall be appointed or promoted to such positions in accordance with the provisions of the District of Columbia Teachers' Salary Act of 1945, as amended, and shall be entitled to receive salaries at the same rate as heads of departments assigned to salary class 17 of the salary schedules set forth in title I of said Act.

59 Stat. 488, 490. D. C. Code, Supp. V, § 31-638 *et seq.*
Post, p. 717.