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not be made while the insured is totally disabled. In any case in which the insured is shown by evidence satisfactory to the Administrator to be totally disabled at the expiration of the level premium term period of his insurance under conditions which would entitle him to continued insurance protection but for such expiration, such insurance shall be automatically converted to insurance on the ordinary life plan unless the insured has elected insurance on some other available plan. All level premium term policies shall cease and terminate at the expiration of the term period. Provisions for cash, loan, paid-up, and extended values, dividends from gains and savings, refund of unearned premiums, and such other provisions as may be found to be reasonable and practicable may be provided for in the policy of insurance or from time to time by regulations promulgated by the Administrator."

Termination.
Other provisions.

Repeals.
60 Stat. 787.
38 U. S. C. § 802 (y).

SEC. 3. Subsections (y) (1) and (y) (2) of section 602 of the National Service Life Insurance Act of 1940, as amended, are hereby repealed.

Approved February 21, 1947.

[CHAPTER 6]

JOINT RESOLUTION

February 26, 1947
[H. J. Res. 114]
[Public Law 6]

To continue the authority of the Maritime Commission to operate vessels until July 1, 1947.

U. S. Maritime Commission.
Continuation of authority for carrier service.

Resolved by the Senate and House of Representatives of the United States of America in Congress assembled, That notwithstanding any other provision of law any temporary authority issued or to be issued by an appropriate Government agency to the United States Maritime Commission to provide service as a carrier by water may be valid for a period not extending beyond July 1, 1947.

Post, pp. 190, 697.

SEC. 2. The paragraph under the head "United States Maritime Commission" in title I of the Third Deficiency Appropriation Act, 1946, is hereby amended by striking out "March 1, 1947" and inserting in lieu thereof "July 1, 1947".

60 Stat. 614.

Approved February 26, 1947.

[CHAPTER 7]

JOINT RESOLUTION

February 26, 1947
[H. J. Res. 121]
[Public Law 7]

Granting, in the case of income, estate, and gift taxes, deductions for contributions to the United Nations.

United Nations.
Charitable contributions, etc.

Resolved by the Senate and House of Representatives of the United States of America in Congress assembled, That section 23 (o) of the Internal Revenue Code (relating to the so-called "charitable contribution" deduction) is amended by striking out the word "or" at the end of paragraph (4) thereof, and by inserting at the end of paragraph (5) the word "or", and by adding after paragraph (5) a new paragraph to read as follows:

53 Stat. 15.
26 U. S. C. § 23 (o) (4), (5).

"(6) the United Nations, but only if such contributions or gifts (A) are to be used exclusively for the acquisition of a site in the city of New York for its headquarters, and (B) are made after December 1, 1946, and before December 2, 1947;".

58 Stat. 35.
26 U. S. C. § 23 (q) 3).

SEC. 2. Section 23 (q) of such code (relating to the so-called "charitable contribution" deduction) is amended by inserting at the end of paragraph (3) the word "or", and by adding after paragraph (3) a new paragraph to read as follows:

"(4) the United Nations, but only if such contributions or gifts (A) are to be used exclusively for the acquisition of a site in the city of New York for its headquarters, and (B) are made after December 1, 1946, and before December 2, 1947;".