

"And, on this 8th day of July, 1947, JAMES H. DUFF has affixed his signature hereto as Governor of the Commonwealth of Pennsylvania and caused the great seal of the Commonwealth to be attached thereto.

"JAS. H. DUFF

"Governor, Commonwealth of Pennsylvania."

(GREAT SEAL)

Approved August 4, 1947.

[CHAPTER 481]

AN ACT

August 4, 1947
[H. R. 4257]
[Public Law 356]

To provide an extension of time for claiming credit or refund with respect to war losses.

56 Stat. 852.
26 U. S. C. § 127 (a).
53 Stat. 91.
26 U. S. C. § 322 (b)
(1).

53 Stat. 92; 56 Stat.
876.
26 U. S. C. § 322 (b),
(2), (3).

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That if a claim for credit or refund under the internal-revenue laws relates to an overpayment on account of the deductibility by the taxpayer of a loss in respect of property considered destroyed or seized under section 127 (a) of the Internal Revenue Code, relating to war losses, for a taxable year beginning in 1941 or 1942, the three-year period of limitation prescribed in section 322 (b) (1) of the Internal Revenue Code shall in no event expire prior to December 31, 1948. In the case of such a claim filed on or before December 31, 1948, the amount of the credit or refund may exceed the portion of the tax paid within the period provided in section 322 (b) (2) or (3) of the Internal Revenue Code, whichever is applicable, to the extent of the amount of the overpayment attributable to the deductibility of the loss described in this section.

Approved August 4, 1947.

[CHAPTER 482]

JOINT RESOLUTION

August 4, 1947
[S. J. Res. 144]
[Public Law 357]

Authorizing the President to bring into effect an agreement between the United States and the United Nations for the purpose of establishing the permanent headquarters of the United Nations in the United States and authorizing the taking of measures necessary to facilitate compliance with the provisions of such agreement, and for other purposes.

Permanent head-
quarters of United
Nations.
59 Stat. 1031.

56 Stat. 1053.

59 Stat. 1053.

Whereas the Charter of the United Nations was signed on behalf of the United States on June 26, 1945, and was ratified on August 8, 1945, by the President of the United States, by and with the advice and consent of the Senate, and the instrument of ratification of the said Charter was deposited on August 8, 1945; and

Whereas the said Charter of the United Nations came into force with respect to the United States on October 24, 1945; and

Whereas article 104 of the Charter provides that "The Organization shall enjoy in the territory of each of its Members such legal capacity as may be necessary for the exercise of its functions and the fulfillment of its purposes"; and

Whereas article 105 of the Charter provides that:

"1. The Organization shall enjoy in the territory of each of its Members such privileges and immunities as are necessary for the fulfillment of its purposes.

"2. Representatives of the Members of the United Nations and officials of the Organization shall similarly enjoy such privileges and immunities as are necessary for the independent exercise of their functions in connection with the Organization.