is duly issued pursuant to such Act, such two-year limitation shall not apply to the review of such order by any renegotiation board duly authorized to undertake such review.

SEC. 203. AMENDMENT OF SECTION 3806 OF THE INTERNAL REVENUE CODE.

Section 3806 (a) (1) of the Internal Revenue Code is hereby amended by striking out subparagraphs (A), (B), and (C) and inserting in lieu thereof the following: 56 Stat. 965. 26 U. S. C. § 3806 (a) (1) (A), (B), (C).

"(A) The term 'renegotiation' includes any transaction which is a renegotiation within the meaning of the Federal renegotiation act applicable to such transaction, any modification of one or more contracts with the United States or any agency thereof, and any agreement with the United States or any agency thereof in respect of one or more such contracts or subcontracts thereunder.

"(B) The term 'excessive profits' includes any amount which constitutes excessive profits within the meaning assigned to such term by the applicable Federal renegotiation act, any part of the contract price of a contract with the United States or any agency thereof, any part of the subcontract price of a subcontract under such a contract, and any profits derived from one or more such contracts or subcontracts.

"(C) The term 'subcontract' includes any purchase order or agreement which is a subcontract within the meaning assigned to such term by the applicable Federal renegotiation act.

"(D) The term 'Federal renegotiation act' includes section 403 of the Sixth Supplemental National Defense Appropriation Act (Public 528, 77th Cong., 2d Sess.), as amended or supplemented, the Renegotiation Act of 1948, as amended or supplemented, and the Renegotiation Act of 1951, as amended or supplemented." 56 Stat. 245; 62 Stat. 259. 50 U. S. C. app. § 1191; Sup. IV, §§ 1191 (j), 1193 (i).

SEC. 204. SEPARABILITY PROVISION.

If any provision of this Act or the application of any provision to any person or circumstance is held invalid, the validity of the remainder of the Act and of the application of its provisions to other persons and circumstances shall not be affected thereby.

Approved March 23, 1951.

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JOINT RESOLUTION

March 23, 1951 [H. J. Res. 173]

To amend and extend the provisions of the District of Columbia Emergency Rent Act, as amended.

Resolved by the Senate and House of Representatives of the United States of America in Congress assembled, That section 1 (b) of the District of Columbia Emergency Rent Act, as amended (D. C. Code, 1940 edition, sec. 45–1601 (b)), is hereby amended by striking out "March 31, 1951" and inserting in lieu thereof "June 30, 1951". 64 Stat. 1115.

Approved March 23, 1951.