Public Law 144 CHAPTER 383

September 13, 1951
[H. R. 4260]

AN ACT

To authorize the Secretary of the Army to transfer to the Department of the Interior the Quartermaster Experimental Fuel Station, Pike County, Missouri.

Quartermaster Experimental Fuel Station, Pike County, Mo.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the Secretary of the Army is authorized to transfer to the Department of the Interior, without compensation therefor, for use in connection with the development of synthetic liquid fuels, all that real property and interests therein, comprising approximately three hundred and ninety-one acres, known as the Quartermaster Experimental Fuel Station in Pike County, Missouri, as delineated on map dated July 13, 1948, designated as "Final Project Ownership Map, Quartermaster Experimental Fuel Station", on file in the Office, Chief of Engineers, Department of the Army, and all personal property therein at the time of approval of this Act: *Provided*, That at such time as the property herein authorized for transfer is no longer required for the purpose stated, it shall be returned to the Department of the Army.

Approved September 13, 1951.

Public Law 145 CHAPTER 400

September 14, 1951
[H. R. 4014]

AN ACT

To amend section 3121 of the Internal Revenue Code.

Internal Revenue Code, amendment.
53 Stat. 363.
26 U. S. C. § 3121.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That section 3121 of the Internal Revenue Code is hereby amended by striking out "(d)" at the beginning of subsection (d) and inserting in lieu thereof "(e)", and by inserting after subsection (c) the following:

"(d) APPLICABILITY OF OTHER LAWS.—The provisions, including penalties, of sections 9 and 10 of the Federal Trade Commission Act (U. S. C., title 15, secs. 49, 50), as now or hereafter amended, shall be applicable to the jurisdiction, powers, and duties under this part of the Secretary, and to any person (whether or not a corporation) subject to the provisions of this part."

38 Stat. 722.

SEC. 2. Notwithstanding the six-month limitation contained in section 53 (a) (2) of the Internal Revenue Code, extensions of time may be granted under such section, but not beyond November 15, 1951, for the filing by any corporation subject to the excess profits tax imposed by chapter 1 of such code of the return of the taxes imposed by such chapter for any taxable year ending after June 30, 1950, and before February 1, 1951.

53 Stat. 28.
26 U. S. C. § 53 (a) (2).

Approved September 14, 1951.

Public Law 146 CHAPTER 401

September 15, 1951
[H. R. 3463]

AN ACT

To authorize the transfer of certain naval vessels.

Transfer of certain naval vessels.

Ante, p. 4.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That, notwithstanding the provisions of section 4 of Public Law 3, Eighty-second Congress, approved March 10, 1951, the transfer of two destroyer

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