be transferred to the departments, agencies, or establishments to which the related functions are transferred.

**Effective Date**

SEC. 531. Sections 502 (a), (b) (2), and section 504 (b) of this Act shall take effect on such date or dates as the President shall specify, but in no event later than sixty days after the date the Director first appointed takes office. Section 511 shall take effect ninety days after enactment of this Act. All other provisions of this Act shall take effect upon the date of its enactment.

Approved October 10, 1951.

Public Law 166

**CHAPTER 480**

**AN ACT**

Amending section 437 (c) of the Internal Revenue Code.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That section 437 (c) of the Internal Revenue Code is amended by striking out "(other than mutual and other than life or marine)" and inserting in lieu thereof "taxable under the provisions of section 204".

SEC. 2. The amendment made by section 1 shall have the same effect as if it had been a part of the said section 437 (c) on January 3, 1951.

Approved October 10, 1951.

Public Law 167

**CHAPTER 484**

**AN ACT**

To authorize officers designated by the Secretary of the Air Force to take action on reports of survey and vouchers pertaining to Government property.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That, under regulations prescribed by the Secretary of the Air Force, designated officers may take action upon reports of survey and all other vouchers pertaining to the loss, damage, spoilage, unserviceability, unsuitability, or destruction of property of the United States under the control of the Department of the Air Force, and the action taken by any such officer on those surveys or vouchers shall be final: Provided, That in any such case where a person or concern is held pecuniarily liable, the findings shall not be final until approved by the Secretary of the Air Force or by such officers as the Secretary may designate.

Approved October 11, 1951.

Public Law 168

**CHAPTER 485**

**AN ACT**

Making appropriations for the Legislative Branch for the fiscal year ending June 30, 1952, and for other purposes.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the following sums are appropriated, out of any money in the Treasury not otherwise