member of an organization of Government employees that asserts the right to strike against the Government of the United States, or who advocates, or who is a member of an organization that advocates, the overthrow of the Government of the United States by force or violence and accepts employment the salary or wages for which are paid from any appropriation or fund contained in this Act shall be guilty of a felony and, upon conviction, shall be fined not more than $1,000 or imprisoned for not more than one year, or both: *Provided further*, That the above penalty clause shall be in addition to, and not in substitution for, any other provisions of existing law.

SEC. 4. This Act may be cited as the "Mutual Security Appropriation Act, 1952". Short title.

Approved October 31, 1951.

Public Law 250 — CHAPTER 660

AN ACT

October 31, 1951
[H. R. 2176]

For the relief of the Fort Pierce Port District.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the Secretary of the Treasury is authorized and directed to pay, out of any money in the Treasury not otherwise appropriated, to the Fort Pierce Port District, Fort Pierce, Florida, the sum of $235,286.08, in full satisfaction of its claim against the United States for compensation for the use by the Navy Department during the period January 3, 1943, to March 1, 1946, of the Fort Pierce harbor, port, and channel, which were developed at the expense of the taxpayers residing within the taxing jurisdiction of the Fort Pierce Port District: *Provided*, That no part of the amount appropriated in this Act in excess of 10 per centum thereof shall be paid or delivered to or received by any agent or attorney on account of services rendered in connection with this claim, and the same shall be unlawful, any contract to the contrary notwithstanding. Any person violating the provisions of this Act shall be deemed guilty of a misdemeanor and upon conviction thereof shall be fined in any sum not exceeding $1,000.

Approved October 31, 1951.

Public Law 251 — CHAPTER 661

AN ACT

October 31, 1951
[H. R. 3590]

Relating to the income-tax treatment of gain realized on an involuntary conversion of property.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That (a) section 112 (f) of the Internal Revenue Code (relating to involuntary conversions) is hereby amended to read as follows:

Internal Revenue Code, amendments.
53 Stat. 39.
26 U. S. C. § 112 (f).

"(f) INVOLUNTARY CONVERSION.—If property (as a result of its destruction in whole or in part, theft, seizure, or requisition or condemnation or threat or imminence thereof) is compulsorily or involuntarily converted—

"(1) CONVERSION INTO SIMILAR PROPERTY.—Into property similar or related in service or use to the property so converted, no gain shall be recognized.

AUTHENTICATED
U.S. GOVERNMENT
INFORMATION
GPO