heretofore caused by dredging operations conducted by the Department of the Navy: *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 June 27, 1951.

Public Law 57 CHAPTER 155

AN ACT

June 27, 1951
[H. R. 4338]

To extend the time for completing the construction of a toll bridge across the Delaware River near Wilmington, Delaware.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That section 5 of the Act entitled "An Act authorizing the State of Delaware, by and through its State highway department, to construct, maintain, and operate a toll bridge across the Delaware River near Wilmington, Delaware", approved July 13, 1946, is hereby amended to read as follows:

Toll bridge.
Delaware River.

60 Stat. 533.

"SEC. 5. The authority hereby granted shall cease and be null and void unless the actual construction of said bridge and its approaches be commenced within three years and completed within six years from July 13, 1946."

Time limitation.

Approved June 27, 1951.

Public Law 58 CHAPTER 165

AN ACT

June 28, 1951
[H. R. 2084]

Relating to the treatment of powers of appointment for estate and gift tax purposes.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That this Act may be cited as the "Powers of Appointment Act of 1951".

Powers of Appointment Act of 1951.

SEC. 2. ESTATE TAX—POWERS OF APPOINTMENT.

(a) Section 811 (f) of the Internal Revenue Code (relating to powers of appointment) is hereby amended to read as follows:

53 Stat. 122.
26 U. S. C. § 811 (f).

"(f) POWERS OF APPOINTMENT.—

"(1) PROPERTY WITH RESPECT TO WHICH DECEDENT EXERCISES A GENERAL POWER OF APPOINTMENT CREATED ON OR BEFORE OCTOBER 21, 1942.—To the extent of any property with respect to which a general power of appointment created on or before October 21, 1942, is exercised by the decedent (1) by will or (2) by a disposition which is of such nature that if it were a transfer of property owned by the decedent, such property would be includible in the decedent's gross estate under subsection (c) or (d); but the failure to exercise such a power or the complete release of such a power shall not be deemed an exercise thereof.

"If before November 1, 1951, or within the time limited by paragraph (2) of section 403 (d) of the Revenue Act of 1942, as amended, in cases to which such paragraph is applicable, a general power of appointment created on or before October 21, 1942, shall have been partially released so that it is no longer a general power

56 Stat. 942.
26 U. S. C. § 811 notes.

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