design, and location of such bridge may be made, upon approval of plans for such changes by the Chief of Engineers and the Secretary of the Army.

"SEC. 3. The bridge authorized by section 1 of this Act shall be maintained and operated according to existing law as contained in chapter 11 of title 33 of the United States Code and all rights granted thereunder are hereby expressly reserved.

"SEC. 4. The Kensington and Eastern Railroad Company may sell, assign, transfer, and mortgage all of its rights, powers and privileges under this Act; and its successors and assigns, and any corporation to which such rights, powers, and privileges are sold, assigned, or transferred, or which acquires the same by mortgage foreclosure or otherwise, may exercise the same as fully as though conferred herein directly upon such corporation.

"SEC. 5. The right to alter, amend, or repeal this Act is hereby expressly reserved."

Approved July 16, 1952.

## Public Law 566 CHAPTER 891

July 16, 1952
[H. R. 8194]

### AN ACT

To amend an Act approved May 26, 1928, relating to a bridge across the Mississippi River at Bettendorf, Iowa.

Mississippi River bridge, Bettendorf, Iowa.
45 Stat. 761.

*Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled*, That section 7 of the Act approved May 26, 1928, is hereby amended by adding at the end of the section the following: "Any State or public agency or political subdivision thereof that may have originally constructed said bridge as assignee of the rights, powers, and privileges conferred by this Act, and any State or public agency or political subdivision thereof that may have succeeded to the rights of such assignee and that may have taken over or acquired said bridge, is hereby authorized, and subject to approval of the pertinent plans by the Chief of Engineers and Secretary of the Army, to enlarge and reconstruct said bridge and approaches, including the construction of a separate but adjacent span across the Mississippi River and approaches thereto with interconnections with the original span, and to continue to charge tolls for transit over such bridge as so enlarged and reconstructed, subject to the limitations expressed in section 3 hereof, to provide a fund sufficient to pay the cost of maintaining, repairing, and operating the bridge and its approaches as so enlarged and reconstructed under economical management and to provide a sinking fund to amortize the cost thereof including interest and financing cost, as soon as possible under reasonable charges, but within a period of not to exceed thirty years from the date of completion of such improvements, and after a sinking fund sufficient for such amortization shall have been so provided, such bridge and adjacent span shall thereafter be maintained and operated free of tolls in accordance with such arrangement as may be mutually agreed upon by the public agency or political subdivision then owning said bridge and the State Highway Departments or other appropriate authorities of Iowa and Illinois, and, in connection with any such enlargement and reconstruction of said bridge and approaches thereto, shall have the right and power to enter upon and acquire, condemn, occupy, possess, and use such real estate and other property as may be needed upon making just compensation therefor to be ascertained and paid according to the laws of the State in which

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such real estate or other property is situated, and the proceedings for such condemnation shall be the same as in the condemnation of private property for public purposes in such State."

SEC. 2. The second sentence of section 5 of the Act approved May 26, 1928, is hereby amended by striking out all of said sentence after the words "operated free of tolls" and inserting in lieu thereof "in accordance with such arrangement as may be mutually agreed upon by the public agency or political subdivision then owning said bridge and the State Highway Departments or other appropriate authorities of Iowa and Illinois". 45 Stat. 760.

SEC. 3. The right to alter, amend, or repeal this Act is hereby expressly reserved.

Approved July 16, 1952.

Public Law 567 CHAPTER 892

AN ACT

July 16, 1952
[H. R. 8270]

To amend section 112 (n) of the Internal Revenue Code (relating to nonrecognition of gain from sale or exchange of residence) with respect to persons serving on active duty with the Armed Forces of the United States.

*Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled*, That section 112 (n) of the Internal Revenue Code (relating to nonrecognition of gain from sale or exchange of residence) is hereby amended by adding at the end thereof the following new paragraph: Internal Revenue Code, amendment. 65 Stat. 494. 26 USC 112.

"(8) MEMBERS OF ARMED FORCES.—The running of any period of time specified in paragraph (1) or (2) (other than the one year referred to in paragraph (2) (F)) of this subsection shall be suspended during any time that the taxpayer (or his spouse if the old residence and the new residence are each used by the taxpayer and his spouse as their principal residence) serves on extended active duty with the Armed Forces of the United States after the date of the sale of the old residence and before January 1, 1954, except that any such period as so suspended shall not extend beyond the date four years after the date of the sale of the old residence. For the purpose of this paragraph, the term 'extended active duty' means any period of active duty pursuant to a call or order to such duty for a period in excess of ninety days or for an indefinite period."

SEC. 2. The amendment made by the first section of this Act shall be applicable to taxable years ending after December 31, 1950, with respect to residences sold (within the meaning of section 112 (n) of the Internal Revenue Code) after such date.

CLARIFICATION OF EXISTING LAW AS TO JURY TRIAL IN ACTIONS FOR RECOVERY OF INTERNAL REVENUE TAXES

SEC. 3. (a) Nothing in Reorganization Plan Numbered 26 of 1950 or Reorganization Plan Numbered 1 of 1952 shall be construed to impair any right or remedy, including trial by jury, to recover any internal-revenue tax alleged to have been erroneously or illegally assessed or collected, or any penalty claimed to have been collected without authority, or any sum alleged to have been excessive or in any manner wrongfully collected under the internal-revenue laws. 64 Stat. 1280. 5 USC 133z-15 note.

(b) For the purpose of any action to recover any such tax, penalty, or sum, all statutes, rules, and regulations referring to the collector