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

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of internal revenue shall be deemed to refer to the officer whose act or acts referred to in subsection (a) gave rise to such action. The venue of any such action shall be the same as under existing law.

Approved July 16, 1952.

Public Law 568 CHAPTER 893

July 16, 1952
[H. R. 8321]

AN ACT

To authorize the improvement of Duluth-Superior Harbor, Minnesota and Wisconsin.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the following improvement is hereby adopted and authorized to be prosecuted under the direction of the Secretary of the Army and the Chief of Engineers, in accordance with the plans in the report hereinafter designated: Duluth-Superior Harbor, Minnesota and Wisconsin, in accordance with the recommendations of the Chief of Engineers in his report submitted in House Document Numbered 374, Eighty-second Congress, and subject to the conditions set forth in said document.

Approved July 16, 1952.

Public Law 569 CHAPTER 911

July 16, 1952
[H. R. 5803]

AN ACT

To extend the provisions of the Act of May 20, 1926, as amended, so as to further regulate the interstate shipment of fish.

Interstate shipment of fish.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the first section of the Act entitled "An Act to regulate the interstate transportation of black bass, and for other purposes", approved May 20, 1926, as amended, is hereby amended to read as follows: "That when used in this Act, the word 'person' includes company, partnership, corporation, association, and common carrier."

44 Stat. 576.
16 USC 851.

SEC. 2. Such Act, as amended, is further amended by striking out the words "game fish" wherever they appear therein and by inserting in lieu of such words, the word "fish".

Approved July 16, 1952.

Public Law 570 CHAPTER 912

July 16, 1952
[H. R. 7202]

AN ACT

To amend section 16 of the Act entitled "An Act to provide for the fifteenth and subsequent decennial censuses and to provide for apportionment of Representatives in Congress", approved June 18, 1929 (46 Stat. 25; 13 U. S. C. 216).

Census of agriculture.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That section 16 of the Act entitled "An Act to provide for the fifteenth and subsequent decennial censuses and to provide for apportionment of Representatives in Congress", approved June 18, 1929 (46 Stat. 25, 13 U. S. C. 216), is hereby amended to read as follows:

"SEC. 16. That there shall be taken, beginning in the month of October 1954, and in the same month of every tenth year thereafter,