SEC. 16. APPROPRIATIONS.—There is hereby authorized to be appropriated such sums as may be necessary to carry out the provisions of this Act.

SEC. 17. SEPARABILITY.—If any provision of this Act, or any section, subsection, sentence, clause, phrase or individual word, or the application thereof to any person or circumstance is held invalid, the validity of the remainder of the Act and of the application of any such provision, section, subsection, sentence, clause, phrase or individual word to other persons and circumstances shall not be affected thereby.

Approved August 7, 1953.

Public Law 213 — CHAPTER 346

AN ACT

August 7, 1953
[H. R. 4152]

To extend the time for exemption from income taxes for certain members of the Armed Forces, and for other purposes.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That section 22 (b) (13) of the Internal Revenue Code (relating to exclusion from gross income of compensation of certain members of the Armed Forces) is hereby amended by striking out "January 1, 1954" wherever it appears therein and inserting in lieu thereof "January 1, 1955".

59 Stat. 571; 65 Stat. 484.
26 USC 22.

SEC. 2. Section 1621 (a) (1) of the Internal Revenue Code (relating to definition of the term "wages") is hereby amended by striking out "January 1, 1954" and inserting in lieu thereof "January 1, 1955".

65 Stat. 484.
26 USC 1621.

SEC. 3. (a) That the third sentence of section 25 (b) (3) of the Internal Revenue Code, relating to the definition of dependent, is amended to read as follows: "For the purposes of determining whether any of the foregoing relationships exist (1) a legally adopted child of a person or (2) a child for which petition for adoption was filed by a person in the appropriate court and denied because of mental incapacity of surviving natural parent to agree to such adoption, shall be considered a child of such person by blood."

"Dependent."
58 Stat. 238.
26 USC 25.

(b) The provisions of subsection (a) shall be applicable to taxable years beginning after December 31, 1945.

Applicability.

Approved August 7, 1953.

Public Law 214 — CHAPTER 347

AN ACT

August 7, 1953
[S. 2539]

To authorize the loan of two submarines to the Government of Turkey.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the President is authorized to lend to the Government of Turkey for a period of not more than five years, two submarines. The President shall, prior to the delivery of the submarines to the Government of Turkey, conclude an agreement with the Government providing for the return of the submarines in accordance with the provisions of this Act and in substantially the same condition as when loaned. All expenses involved in the activation of the submarines including repairs, alterations, outfitting, and logistic support shall be charged to funds programed for the Turkish Government under the Mutual Security Act.

Turkey.
Loan of submarines.

65 Stat. 373.
22 USC 1651 note.

Approved August 7, 1953.

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