"(j) ABATEMENT IF JEOPARDY DOES NOT EXIST.—The Secretary may abate the jeopardy assessment if he finds that jeopardy does not exist. Such abatement may not be made after a decision of The Tax Court of the United States in respect of the deficiency has been rendered or, if no petition is filed with The Tax Court of the United States, after the expiration of the period for filing such petition. The period of limitation on the making of assessments and the beginning of distraint or a proceeding in court for collection, in respect of any deficiency, shall be determined as if the jeopardy assessment so abated had not been made, except that the running of such period shall in any event be suspended for the period from the date of such jeopardy assessment until the expiration of the tenth day after the day on which such jeopardy assessment is abated."

Applicability.

(c) The amendments made by this Act shall be applicable to jeopardy assessments made or in existence on the date of enactment of this Act or which are thereafter made.

Approved August 14, 1953.

Public Law 275 CHAPTER 489

August 14, 1953
[H. J. Res. 268]

JOINT RESOLUTION

Granting the consent of Congress to the negotiation of a compact relating to the establishment of a bi-State park and/or recreational area by the States of Kentucky and Virginia.

Kentucky and Virginia. Park compact.

Resolved by the Senate and House of Representatives of the United States of America in Congress assembled, That the consent of Congress is hereby given to the States of Kentucky and Virginia to negotiate and enter into a compact providing for the development of the Breaks on the Russell Fork of the Big Sandy River, as a bi-State park. Such compact shall not be binding or obligatory upon any of the parties thereto unless and until it shall have been ratified by the legislatures of the States of Kentucky and Virginia and approved by the Congress of the United States.

Approved August 14, 1953.

Public Law 276 CHAPTER 501

August 15, 1953
[S. J. Res. 98]

JOINT RESOLUTION

Authorizing and directing the Secretary of the Interior to liquidate the Puerto Rico Reconstruction Administration.

Whereas the Puerto Rico Reconstruction Administration was established as an agency of the Department of the Interior by Executive Order Numbered 7057 of May 28, 1935, under authority of the Emergency Relief Appropriation Act of 1935, "to initiate, formulate, administer, and supervise a program of approved projects for providing relief and work relief and for increasing employment within Puerto Rico"; and

49 Stat. 115.

Whereas, from 1935 to 1942, the Puerto Rico Reconstruction Administration engaged in activities such as health, sanitation, urban and rural housing, demonstration farming, public works, work relief, construction of hydroelectric plants and distribution lines, development of home and heavy industry, loans to farmers and cooperatives and research; and

Whereas, since 1942, the Puerto Rico Reconstruction Administration has engaged in no new activities and it has been primarily concerned with management of rural and urban housing projects,