expenditures as the Commission may deem advisable: *Provided, however*, That when the Commission ceases its activities it shall submit to the Appropriations Committees of the Senate and the House of Representatives a statement of its fiscal transactions properly audited by the Comptroller General of the United States.

Securing of information.

(c) The Commission is authorized to secure from any department, agency, or independent instrumentality of the Government any information it deems necessary to carry out its functions under this Act; and each such department, agency, and instrumentality is authorized and directed to furnish such information to the Commission, upon request made by the Chairman or by the Vice Chairman when acting as Chairman.

Approved July 29, 1954.

Public Law 559

CHAPTER 648

AN ACT

July 30, 1954
[S. 252]

To permit all civil actions against the United States for recovery of taxes erroneously or illegally assessed or collected to be brought in the district courts with right of trial by jury.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That paragraph (1) of section 1346 (a) of title 28 of the United States Code is amended to read as follows:

District courts' jurisdiction.
62 Stat. 933; 63 Stat. 101.
Tax recovery.

"(1) Any civil action against the United States for the recovery of 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;".

SEC. 2. (a) Section 2402 of title 28 of the United States Code is amended to read as follows:

62 Stat. 971.

"§ 2402. Jury trial in actions against United States.

"Any action against the United States under section 1346 shall be tried by the court without a jury, except that any action against the United States under section 1346 (a) (1) shall, at the request of either party to such action, be tried by the court with a jury."

(b) The second item in the analysis of chapter 161 of title 28 of the United States Code is amended to read as follows:

"2402. Jury trial in actions against United States."

Approved July 30, 1954.

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