of the Congress, shall deem necessary to accomplish the purposes of this Act: *Provided*, That except as agreed at the time the contribution is made the facilities provided through contributions made pursuant to section 3 (b) (2) or 3 (c) of this Act shall be subject to joint utilization only to the extent deemed practicable by the State concerned. No contribution shall be made under section 3 (c) for any armory in an amount exceeding 75 per centum of the cost of the additional or improved armories to be constructed: *And provided further*, That for the purpose of such computation the amount to be contributed by any State shall be exclusive of the cost or market value of any real estate which may be contributed by the State concerned for the purposes of section 3 (c) of this Act."

50 USC 885.

(f) Section 6 is amended by (1) inserting immediately after "SEC. 6." the following: "(a)", and (2) adding at the end thereof the following new subsection:

Supervision and inspection.

"(b) All construction, expansion, rehabilitation, or conversion of facilities in each State pursuant to section 3 (b) or 3 (c) of this Act shall be done in accordance with the laws of such State and under the supervision of officials of such State, subject to the inspection and approval of the Secretary of Defense."

(g) Subsections 7 (b), (c), and (d) are redesignated subsections 7 (c), (d), and (e), respectively, and subsection 7 (b) is inserted to read as follows:

"Armory".

"(b) 'Armory' means a structure which houses a unit or units of a reserve component and is used for the training and administration thereof, including such appurtenant structures as may house equipment used in the training and administration of such unit or units. All other facilities shall be considered nonarmory for the purposes of this Act."

(h) Subsection 7 (d) as redesignated is amended to read as follows:

"Reserve component".

"(d) 'Reserve component' shall include:

"(1) The National Guard of the United States;
"(2) The Army Reserve;
"(3) The Naval Reserve;
"(4) The Marine Corps Reserve;
"(5) The Air National Guard of the United States;
"(6) The Air Force Reserve; and
"(7) The Coast Guard Reserve; and".

Approved August 9, 1955.

Public Law 303 CHAPTER 663

AN ACT

August 9, 1955
[H. R. 3712]

To extend the period during which claims for floor stocks refunds may be filed with respect to certain manufacturers' excise taxes which were reduced by the Excise Tax Reduction Act of 1954.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That section 3416 (a) (2) of the Internal Revenue Code of 1939 (relating to period for filing claims for certain floor stocks refunds) is hereby amended by striking out "before August 1, 1954" and inserting in lieu thereof "on or before the sixtieth day after the date of the enactment of H. R. 3712, Eighty-fourth Congress".

68 Stat. 40.
26 USC app. 3416.

Approved August 9, 1955.