of 1939 or section 7121 of the Internal Revenue Code of 1954, relating to closing agreements, and other than section 3761 of the Internal Revenue Code of 1939 or section 7122 of the Internal Revenue Code of 1954, relating to compromises), refund or credit of such overpayment may, nevertheless, be made or allowed if claim therefor is filed within one year after the date of the enactment of this Act. No interest shall be allowed or paid on any overpayment if refund or credit of such overpayment would not be allowable but for this Act.

68A Stat. 849. 26 USC 7121, 7122.

Approved August 9, 1955.

Public Law 311 — CHAPTER 671

August 9, 1955 [H. R. 2851]

AN ACT

To make corn meal and wheat flour available to needy persons.

Agriculture. Corn meal and wheat flour for relief.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the Secretary of Agriculture is hereby authorized upon specific request of the Governor of any State during the period commencing with the date of this Act and ending June 30, 1957, to make available, pursuant to clause (2) of section 32 of the Act approved August 24, 1935 (7 U. S. C. 612c) for distribution by State agencies, other than institutions and schools, directly to families and persons determined by appropriate State or local public welfare agencies to be in need, wheat flour and corn meal in such quantities as the Secretary of Agriculture determines can be effectively distributed and utilized within such period without regard to the requirement contained in said section 32, that such funds be devoted principally to perishable nonbasic agricultural commodities and their products, but not more than $15,000,000 of such funds shall be devoted in any fiscal year to carrying out this Act. Such flour and meal shall be made available by the Secretary upon such conditions as he deems to be in the public interest, to such State agency or agencies as may be designated by the proper State authority and approved by the Secretary, and at one or more central locations in such State.

49 Stat. 774.

Approved August 9, 1955.

Public Law 312 — CHAPTER 672

August 9, 1955 [H. R. 3235]

AN ACT

To provide for adjustments in the lands or interests therein acquired for the Demopolis Lock and Dam, Alabama, by the reconveyance of certain lands or interests therein to the former owners thereof.

Demopolis Lock and Dam, Ala. Reconveyance.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That (a) in order to provide for adjustments in the lands or interests in land heretofore acquired for the Demopolis Lock and Dam project to conform such acquisition to a lesser estate in lands now being acquired to complete the real estate requirement of the project, the Secretary of the Army is authorized to reconvey any such land or interests in land heretofore acquired to the former owners of such land whenever (1) he shall determine that such land or interest is not required for public purposes, and (2) he shall have received an application for reconveyance as hereinafter provided.

(b) The Secretary shall give notice, in such manner (including publication) as he shall by regulation prescribe, to the former owner

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