

legally adopted by him, in the Philippine Islands, if (i) the child is a resident of the Republic of the Philippines, and (ii) the taxpayer was a member of the Armed Forces of the United States at the time the child was born to him or legally adopted by him."

68A Stat. 44.
26 USC 152.

SEC. 2. Section 152 (b) (3) of the Internal Revenue Code of 1954 (defining the term "dependent") is hereby amended by striking out "July 5, 1946" and inserting in lieu thereof "January 1, 1956".

Applicability.

SEC. 3. (a) The amendment made by the first section of this Act shall apply with respect to taxable years beginning after December 31, 1946, to which the Internal Revenue Code of 1939 applies.

(b) The amendment made by section 2 of this Act shall apply with respect to taxable years beginning after December 31, 1953, and ending after August 16, 1954.

Approved August 9, 1955.

Public Law 334

CHAPTER 694

AN ACT

August 9, 1955
[H. R. 7035]

To amend section 1 of the Act entitled "An Act to authorize relief of accountable officers of the Government, and for other purposes", approved August 1, 1947 (61 Stat. 720).

Disbursing offi-
cers, etc.
Relief.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That section 1 of the Act entitled "An Act to authorize relief of accountable officers of the Government, and for other purposes", approved August 1, 1947 (61 Stat. 720, 31 U. S. C. 82a-1), is hereby amended to read as follows:

"The General Accounting Office is authorized, after consideration of the pertinent findings and if in concurrence with the determinations and recommendations of the head of the department or independent establishment concerned, to relieve any disbursing or other accountable officer or agent or former disbursing or other accountable officer or agent of any such department or independent establishment of the Government charged with responsibility on account of physical loss or deficiency of Government funds, vouchers, records, checks, securities, or papers in his charge, or to authorize the reimbursement, from any appropriation or fund available for purposes of the activity in which the loss or deficiency occurred, of amounts paid subsequent to August 1, 1947, by or on behalf of the officer or agent in restitution of the loss or deficiency, if the head of the department or independent establishment determines (1) that such loss or deficiency occurred while such officer or agent was acting in the discharge of his official duties, or that such loss or deficiency occurred by reason of the act or omission of a subordinate of such officer or agent; and (2) that such loss or deficiency occurred without fault or negligence on the part of such officer or agent. This Act shall be applicable only to the actual physical loss or deficiency of Government funds, vouchers, records, checks, securities, or papers, and shall not include deficiencies in the accounts of such officers or agents resulting from illegal or erroneous payments. Whenever it is necessary in the opinion of the Comptroller General to restore or otherwise adjust the account of any disbursing or accountable officer or agent or former disbursing or other accountable officer for relief heretofore or hereafter granted under this Act, the amount of such relief shall, unless another appropriation is specifically provided therefor, be charged to the appropriation or fund available for the expense of the disbursing or other accountable function at the time the adjustment is effected."

Approved August 9, 1955.