years to which the corresponding provisions of prior revenue laws apply.

"(2) In the case of a notice of deficiency for a taxable year to which this subchapter does not apply, this section shall apply only in the case of proceedings tried on the merits after the date of the enactment of this paragraph."

SEC. 5. Subsection (b) of section 534 of such Code (relating to notification by Secretary) is hereby amended by adding at the end thereof the following new sentence: "In the case of a notice of deficiency to which subsection (e) (2) applies and which is mailed on or before the 30th day after the date of the enactment of this sentence, the notification referred to in the preceding sentence may be mailed at any time on or before such 30th day."

Approved August 11, 1955.

Public Law 368 CHAPTER 806

AN ACT

August 11, 1955
[H.R. 6600]

To amend section 303 of the Career Compensation Act of 1949, to authorize travel and transportation allowances, and transportation of dependents and of baggage and household effects to the homes of their selection for certain members of the uniformed services, and for other purposes.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That section 303 (a) of the Career Compensation Act of 1949 (63 Stat. 813) is amended by inserting the following sentence immediately after the first sentence thereof: "Under uniform regulations prescribed by the Secretaries concerned, a member of the uniformed services who—

Uniformed services.
Travel and transportation.
37 USC 253.

"(1) is retired for physical disability or placed upon the temporary disability retired list; or

"(2) is retired with pay for any other reason, or is discharged with severance pay, immediately following at least eight years of continuous active duty (no single break therein of more than ninety days);

may select his home for the purposes of the travel and transportation allowances payable under this subsection."

SEC. 2. Section 303 (c) of the Career Compensation Act of 1949 (63 Stat. 814) is amended by inserting the following sentences at the end thereof: "Under uniform regulations prescribed by the Secretaries concerned, a member of the uniformed services who—

"(1) is retired for physical disability or placed on the temporary disability retired list; or

"(2) is retired with pay for any other reason, or is discharged with severance pay, immediately following at least eight years of continuous active duty (no single break therein of more than ninety days);

is entitled to transportation for his dependents and for his baggage and household effects to the home selected for allowance purposes under subsection (a) of this section."

SEC. 3. This Act shall be effective from April 1, 1951. No additional amount may be paid to members of the uniformed services as a result of enactment of this amendatory Act unless travel to such selected home be performed on or prior to April 28, 1953, or within one year after such retirement, placement upon the temporary disability retired list, or discharge, whichever is later.

Effective date.

Approved August 11, 1955.

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