ASSISTANCE UNDER PUBLIC LAW 815 FOR CHILDREN RESIDING ON INDIAN LAND OUTSIDE SCHOOL DISTRICTS

SEC. 6. (a) Paragraph (1) of section 401 (a) of such Act is amended by inserting before the semicolon the following: "or that the total number of such children who reside on Indian lands located outside the school district of such agency equals or exceeds 100". 67 Stat. 526. 20 USC 311.

(b) Such section 401 (a) is further amended by adding at the end thereof the following: "Assistance may be furnished under this subsection without regard to paragraph (2) (but subject to the other provisions of this subsection and subsection (c)) to any local educational agency which provides free public education for children who reside on Indian lands located outside its school district. For purposes of this subsection 'Indian lands' means Indian reservations or other real property referred to in the third sentence of section 210 (1).".

(c) Section 401 (b) of such Act is amended (1) by striking out "the succeeding fiscal year" and inserting in lieu thereof "the two succeeding fiscal years", and (2) by striking out "June 30, 1955" and inserting in lieu thereof "June 30, 1956".

PAYMENTS UNDER PUBLIC LAW 815 TO DISTRICTS UNABLE TO FINANCE NON-FEDERAL SHARE OF PROJECTS

SEC. 7. Section 308 of such Act is amended by inserting "(a)" after "SEC. 308." and by adding at the end of the section the following new subsection: 67 Stat. 525. 20 USC 298.

"(b) Where a local educational agency filed an application for payments under this section before June 30, 1954, and such agency met all the requirements established for approval of such application except the 20 per centum requirement as to children countable for payments under this title (45 C. F. R., 1954 Supp., 107.8 (b) (2)), and the number of children countable for the purposes of such requirement was equal to 10 per centum or more of the average daily membership of such agency for the school year 1953–1954, the Commissioner shall pay to such agency, out of funds appropriated pursuant to this subsection, an amount equal to the amount which would have been reserved on the basis of such application if such requirement had been met. Payments under this subsection shall be made upon application by the local educational agency involved, filed with the Commissioner on or before November 1, 1955, which shall set forth one or more projects for the construction of minimum school facilities for such agency, and shall meet the requirements of section 205 (b) (1) with respect to such projects. Upon approval of an application under this subsection, payments with respect to each project included in the application shall be made under section 307 as if an application for such project had been approved under section 306." 20 USC 275. 20 USC 297, 296.

Approved August 12, 1955.

Public Law 383 CHAPTER 869

AN ACT

August 12, 1955 [H. R. 4744]

To amend the Railroad Retirement Act of 1937, as amended, and the Railroad Unemployment Insurance Act.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That, effective with respect to annuities accruing in months following the month of enactment hereof, section 2 (e) of the Railroad Retirement Act of 1937, as Railroad retirement and unemployment insurance. 65 Stat. 683. 45 USC 228b(e).

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amended, is amended by striking out "than $40" and inserting in lieu thereof the following: ", with respect to any month, than an amount equal to the maximum amount which could be paid to anyone, with respect to such month, as a wife's insurance benefit under section 202 (b) of the Social Security Act as amended from time to time".

SEC. 2. Effective with respect to annuities accruing in months following the month of enactment hereof, section 5 (g) (2) of the Railroad Retirement Act of 1937, as amended, is amended by striking out the second sentence thereof.

65 Stat. 686.
45 USC 228e (g) (2).

SEC. 3. Effective as of January 1, 1955, section 5 (l) (9) of the Railroad Retirement Act of 1937, as amended, is amended by striking out the language between "(ii)" and "(B)" and inserting in lieu thereof the following: "if such compensation for any calendar year before 1955 is less than $3,600 or for any calendar year after 1954 is less than $4,200 and the average monthly remuneration computed on compensation alone is less than $350 and the employee has earned in such calendar year 'wages' as defined in paragraph (6) hereof, such wages, in an amount not to exceed the difference between the compensation for such year and $3,600 for years before 1955 and $4,200 for years after 1954, by".

65 Stat. 689.
45 USC 228e (l) (9).

SEC. 4. Effective as of the dates of their original enactment, section 12 of the Railroad Retirement Act of 1937, as amended, and section 2 (e) of the Railroad Unemployment Insurance Act, are each amended by striking out "No" and inserting in lieu thereof "Notwithstanding any other law of the United States, or of any State, Territory, or the District of Columbia, no".

50 Stat. 316.
45 USC 228l.
52 Stat. 1097; 53 Stat. 845.
45 USC 352 (e).

SEC. 5. Section 10 (b) 4 of the Railroad Retirement Act of 1937, as amended, is amended by inserting immediately after the first sentence thereof the following sentence: "All positions to which such individuals are appointed, except one administrative assistant to each member of the Board, shall be in and under the competitive civil service and shall not be removed or excepted therefrom."

50 Stat. 315.
45 USC 228j (b).

SEC. 6. The second paragraph of section 12 (l) of the Railroad Unemployment Insurance Act is amended by inserting immediately before the first colon therein the following: ": *Provided*, That all positions to which such persons are appointed, except one administrative assistant to each member of the Board, shall be in and under the competitive civil service and shall not be removed or excepted therefrom".

52 Stat. 1110.
45 USC 362 (l).

Approved August 12, 1955.

Public Law 384 CHAPTER 870

August 12, 1955
[H. R. 257]

AN ACT

To amend section 112 (n) (8) of the Internal Revenue Code of 1939, relating to the suspension of certain periods of limitation while the taxpayer is on extended active duty with the Armed Forces, and to amend the Internal Revenue Code of 1954 with respect to tax treatment where the taxpayer recovers amounts held by another under claim of right.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That section 112 (n) (8) of the Internal Revenue Code of 1939 (relating to the suspension of certain periods of limitation while the taxpayer is on extended active duty with the Armed Forces) is hereby amended by striking out "and before January 1, 1954, except that any such period" and inserting in lieu thereof the following: "and during an induction period (as defined in section 112 (c) (5) of the Internal Revenue Code of 1954), except that any such period of time".

66 Stat. 735.
26 USC, 1952 ed., 112.

68A Stat. 35.
26 USC 112.

SEC. 2. The amendment made by the first section of this Act shall take effect as of December 31, 1953.

Effective date.