(1) in the case of a taxpayer who has not died at the time the refund is made, that the amount of such refund is to be paid forthwith as a charitable contribution (as defined in section 170 (c) of the Internal Revenue Code of 1954), or

68A Stat. 59. 26 USC 170.

(2) in the case of a taxpayer who has died at the time the refund is made, that (A) an amount equal to the amount of the refund, under the terms of the decedent's will, will be transferred to any person or organization described in section 2055 of the Internal Revenue Code of 1954, and (B) an amount equal to the amount of such transfer is deductible from the value of the gross estate under such section or the corresponding provisions of the Internal Revenue Code of 1939.

68A Stat. 390. 26 USC 2055.

No interest shall be paid upon any overpayment resulting from the amendment made by the first section of this Act.

(c) The amount of any refund made under this Act, and the payment or transfer of such amount as described in paragraph (1) or (2) of subsection (b), shall not be taken into account in determining any liability of the taxpayer or his estate for income tax or estate tax under the Federal income tax and estate tax laws.

Period of limitation.

(d) If a claim for refund relates to an overpayment on account of the amendment made by the first section of this Act, in lieu of the three-year period of limitation prescribed in section 322 (b) (1) of the Internal Revenue Code of 1939, the period shall be seven years from the date prescribed by law for filing the return for the year with respect to which the claim is made. In the case of a claim described in this subsection, the amount of the refund may exceed the portion of the tax paid within the period prescribed in paragraph (2) or (3), whichever is applicable of section 322 (b) of such code, to the extent of the amount of the overpayment attributable to the amendment made by the first section of this Act.

53 Stat. 91.

Approved February 15, 1956.

Public Law 409 CHAPTER 37

February 15, 1956 [S. 1683]

AN ACT

To amend the Act of June 13, 1949 (63 Stat. 172), and for other purposes.

Yuma auxiliary project, Ariz.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the boundaries of the Yuma auxiliary project, Arizona, as limited by the Act of June 13, 1949 (63 Stat. 172), are modified so as to exclude therefrom the following lands, containing two hundred eighty-five and thirteen one-hundredths irrigable acres more or less, and located in Yuma County, Arizona:

TOWNSHIP 10 SOUTH, RANGE 23 WEST, GILA AND SALT RIVER BASE AND MERIDIAN

Section 6: Southwest quarter northeast quarter northwest quarter, west half northwest quarter southeast quarter northwest quarter, west half east half northwest quarter southeast quarter northwest quarter, southwest quarter southeast quarter northwest quarter, southwest quarter northwest quarter, northwest quarter southwest quarter.

Section 7: Southwest quarter northeast quarter northwest quarter, northwest quarter northwest quarter, northwest quarter southeast quarter northwest quarter, north half southwest quarter northwest quarter, southwest quarter southwest quarter northwest quarter,

AUTHENTICATED U.S. GOVERNMENT INFORMATION GPO

northwest quarter southwest quarter, north half southwest quarter southwest quarter, southwest quarter southwest quarter southwest quarter.

Section 18: North half northwest quarter northwest quarter, and in lieu thereof to include in said project those lands in the same county and State which are situate in section 33, township 9 south, range 23 west, and in sections 4 and 9, township 10 south, range 23 west, and which lie between the east boundary of the project as limited by said Act and the east boundary of the right-of-way of the project's existing B-Main Canal and containing two hundred eighty-five and five one-hundredths irrigable acres more or less.

Effective date.

SEC. 2. This Act shall become effective upon acceptance by the Unit B Irrigation and Drainage District of an amendment to its contract dated December 22, 1952, with the United States whereby the description of the Yuma auxiliary project therein contained or incorporated by reference is revised to conform to the modification of the boundaries of said project as hereinbefore provided.

Approved February 15, 1956.

Public Law 410 CHAPTER 38

AN ACT

February 15, 1956
[S. 1959]

To direct the Secretary of the Army or his designee to convey a six and eighty-nine one-hundredths acre tract of land out of a one hundred ninety-nine and nine hundred fifty-nine one-thousandths acre tract of land situated in the vicinity of Houston, Harris County, Texas, to the State of Texas.

Houston, Texas.
Conveyance.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the Secretary of the Army or his designee is authorized and directed to convey by quitclaim deed, without consideration, to the State of Texas all right, title, and interest of the United States, except as retained in this Act, in and to six and eighty-nine one-hundredths acres of land out of the P. W. Rose survey, abstract numbered 645 situated in Harris County, Texas, and being a part of and out of the northwest corner of a one hundred ninety-nine and nine hundred fifty-nine one-thousandths acre tract of land out of the D. W. C. Harris survey, abstract numbered 325, and the P. W. Rose survey, abstract numbered 645, being known as the Veterans Hospital site and having been acquired by the United States of America in condemnation proceedings in civil action numbered 2430 in the cause entitled United States of America against 209.01 acres of land situated in Harris County, Texas, and R. S. Sterling, et al., in the District Court of the United States for the Southern District of Texas, Houston Division. The six and eighty-nine one-hundredths acre tract of land to be conveyed to the State of Texas is more particularly described as follows:

Beginning at the intersection of the southerly right-of-way line of United States Highway Numbered 59 (Old Spanish Trail) with the easterly right-of-way line of Knight Road (sometimes called old Main Street Road), said intersection being marked by a Texas Highway Department concrete monument, and being the northwest corner of the one hundred ninety-nine and nine hundred and fifty-nine one-thousandths acre tract above referred to, and running thence with the present southerly right-of-way line of United States Highway Numbered 59 (Old Spanish Trail) north 74 degrees fifty-seven minutes east 477 feet; thence south 15 degrees 03 minutes east 600 feet; thence south 74 degrees 57 minutes west 523.55 feet to the easterly right-of-way line of Knight Road (Old Main Street); thence along easterly

69225 O - 57 - 6 (Vol. 70)