SEC. 3. The commissioner shall prior to executing such quitclaim deeds require the lot owners to release all claims for compensation, damages, or otherwise which they or any of them have or may have against the United States of America, Territory of Hawaii, or the city and county of Honolulu, by reason of acts or omissions of any of said governments, or for which any of said governments are claimed to be responsible, done or omitted in connection with the filling of the area herein authorized to be sold.

SEC. 4. The term "owner" or "owners" shall have the same meaning given to it under section 73 (a) (4) of the Hawaiian Organic Act. 42 Stat. 116.

SEC. 5. This Act shall take effect upon its approval.

Approved August 1, 1956.

Public Law 901 — CHAPTER 857

AN ACT

August 1, 1956
[H. R. 6595]

To amend certain provisions of law relating to the estate tax.

Estate taxes.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That if, in the case of property transferred by a decedent dying after February 10, 1939, refund or credit of any overpayment resulting from the application of subsections (a) and (b) of section 7 of the Act entitled "An Act to amend certain provisions of the Internal Revenue Code", approved October 25, 1949 (63 Stat. 891; Public Law 378, Eighty-first Congress), was prevented on October 25, 1949, by the operation of any law or rule of law (other than section 3760 of the Internal Revenue Code of 1939, relating to closing agreements, and other than section 3761 of such Code of 1939, relating to compromises), refund or credit of such overpayment (reduced as provided in section 2) may, nevertheless, be made or allowed if claim therefor is filed within one year from the date of the enactment of this Act.

63 Stat. 894.
26 USC 811 and note.
53 Stat. 462.
53 Stat. 462.

SEC. 2. The amount of the reduction referred to in the first section of this Act is the amount of gift tax refunded (together with interest paid thereon) by the United States by reason of the inclusion in the gross estate of the value of the property causing the overpayment resulting from the application of subsections (a) and (b) of section 7 of the Act approved October 25, 1949.

SEC. 3. No interest shall be allowed or paid on any overpayment resulting from the application of this Act.

Approved August 1, 1956.

Public Law 902 — CHAPTER 858

AN ACT

August 1, 1956
[H. R. 9970]

To provide for the disposition of the Stockton Air Force Station and the Stockton Annex, Sharpe General Depot, California.

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 is authorized to convey on or before January 1, 1957, by quitclaim deed to the Stockton Port District that portion of real property under his jurisdiction located at the Stockton Annex, Sharpe General Depot, California, consisting of approximately one hundred and eighteen and forty-four one-hundredths acres together with all appurtenances pertaining thereto and all improvements located thereon.

Stockton Air Force Station and Sharpe General Depot.
Land conveyance.