

certain revocable transfers for purposes of the estate tax) is amended by adding at the end thereof the following new subsection:

“(c) EFFECT OF DISABILITY IN CERTAIN CASES.—For purposes of this section, in the case of a decedent who was (for a continuous period beginning not less than 3 months before December 31, 1947, and ending with his death) under a mental disability to relinquish a power, the term ‘power’ shall not include a power the relinquishment of which on or after January 1, 1940, and on or before December 31, 1947, would, by reason of section 1000(e) of the Internal Revenue Code of 1939, be deemed not to be a transfer of property for purposes of chapter 4 of the Internal Revenue Code of 1939.”

53 Stat. 144.
Effective date.

SEC. 2. The amendment made by the first section of this Act shall apply only with respect to estates of decedents dying after August 16, 1954. No interest shall be allowed or paid on any overpayment resulting from the application of the amendment made by the first section of this Act with respect to any payment made before the date of the enactment of this Act.

Approved August 7, 1959.

Public Law 86-142

AN ACT

To amend title 10, United States Code, with respect to crediting certain service as a member of the Women's Army Auxiliary Corps, and for other purposes.

August 7, 1959
[H. R. 3321]

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That chapter 53 of title 10, United States Code, is amended as follows:

(1) By adding the following new section at the end thereof:

“§ 1038. Service credit: certain service in Women's Army Auxiliary Corps

WAAC, service credit.
10 USC 1031-1037.

“In computing years of active service of any female member of the armed forces, there shall be credited for all purposes, except the right to promotion, in addition to any other service that may be credited, all active service performed in the Women's Army Auxiliary Corps after May 13, 1942, and before September 30, 1943, if that member performed active service in the armed forces after September 29, 1943. Service as an officer in the Women's Army Auxiliary Corps shall be credited as active service in the status of a commissioned officer, and service as an enrolled member of the Corps shall be credited as active service in the status of an enlisted member.”

(2) By adding the following new item at the end of the analysis thereof:

“1038. Service credit: certain service in Women's Army Auxiliary Corps.”

SEC. 2. A person entitled to pension or compensation under any law administered by the Veterans' Administration, based upon the active service described in section 1 of this Act, may elect within one year after the enactment of this Act to receive that pension or compensation in lieu of any compensation under the Federal Employees' Compensation Act, as amended (5 U.S.C. 751 et seq.), to which that person is entitled on the basis of the same service. Such an election is irrevocable and does not entitle that person to the pension or compensation for any period before the date the election is made.

Election of pension or compensation.

SEC. 3. No person is entitled to back pay or allowances because of any service credited under section 1 of this Act.

39 Stat. 742.

Approved August 7, 1959.