promises) or by the corresponding provisions of the Internal Revenue Code of 1939, such assessment, or such refund or credit, shall be considered as having been prevented on June 21, 1959.

Regulations.

(f) REGULATIONS.—The Secretary of the Treasury or his delegate shall prescribe such regulations as may be necessary to carry out the purposes of this Act, including regulations relating to—

(1) the application of the provisions of this Act in the case of partnerships, and

(2) the manner in which the elections provided by this Act are to be made.

Approved May 13, 1960.

Public Law 86-460

May 13, 1960
[H. R. 11415]

AN ACT

To provide for the designation of a portion of the District of Columbia as the "Plaza of the Americas".

"Plaza of the Americas."

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the portion of the District of Columbia located between Constitution Avenue and C Street, Northwest, and between Nineteenth and Seventeenth Streets, Northwest, is hereby designated as "Plaza of the Americas".

Approved May 13, 1960.

Public Law 86-461

May 13, 1960
[S. 2778]

AN ACT

To amend the Act relating to the Commission of Fine Arts.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That section 2 of the Act entitled "An Act Establishing a Commission of Fine Arts," as amended (40 U.S.C. 106), is amended to read as follows:

36 Stat. 371.

"SEC. 2. There are hereby authorized to be appropriated such amounts as may be necessary to carry out the provisions of this Act."

Approved May 13, 1960.

Public Law 86-462

May 13, 1960
[H. R. 10164]

AN ACT

To change the name of the locks and dam numbered 41 on the Ohio River at Louisville, Kentucky.

Ohio River. McAlpine locks and dam.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the locks and dam numbered 41 at Louisville, Kentucky, on the Ohio River shall hereafter be known as McAlpine locks and dam, and any law, regulation, document, or record of the United States in which such locks and dam are designated or referred to shall be held to refer to such locks and dam under and by the name of McAlpine locks and dam.

Approved May 13, 1960.

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