

16 USC 1007.

SEC. 3. Section 10 of the Watershed Protection and Flood Prevention Act (68 Stat. 666), as amended, is amended by adding at the end thereof the following: "No appropriation hereafter available for assisting local organizations in preparing and carrying out plans for works of improvement under the provisions of section 3 or clause (a) of section 8 of this Act shall be available for any works of improvement pursuant to this Act or otherwise in connection with the eleven watershed improvement programs authorized by section 13 of the Act of December 22, 1944 (58 Stat. 887), as amended and supplemented, or for making loans or advancements to State and local agencies as authorized by clause (b) of section 8."

Approved May 13, 1960.

Public Law 86-469

JOINT RESOLUTION

May 14, 1960
[H. J. Res. 352]

To authorize preliminary study and review in connection with proposed additional building for the Library of Congress.

Library of Congress.
Study.

Resolved by the Senate and House of Representatives of the United States of America in Congress assembled, That the Architect of the Capitol, under the direction and supervision of the Joint Committee on the Library, is authorized and directed to prepare preliminary plans and estimates of cost for an additional building for the Library of Congress.

Appropriation.

SEC. 2. The Architect of the Capitol is authorized, under the direction of the Joint Committee on the Library, to make such expenditures as may be necessary to carry out the provisions of this resolution, and there is hereby authorized to be appropriated for such purpose the sum of \$75,000.

Approved May 14, 1960.

Public Law 86-470

AN ACT

May 14, 1960
[H. R. 9660]

To amend section 6659(b) of the Internal Revenue Code of 1954 with respect to the procedure for assessing certain additions to tax, and for other purposes.

Taxes.
Assessing additions.
26 USC 6659.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That section 6659(b) of the Internal Revenue Code of 1954 (relating to additions to tax for failure to file return or pay tax) is amended to read as follows:

26 USC 6201-6207.
26 USC 6651, 6654, 6655.

"(b) PROCEDURE FOR ASSESSING CERTAIN ADDITIONS TO TAX.—For purposes of subchapter B of chapter 63 (relating to deficiency procedures for income, estate, and gift taxes), subsection (a) shall not apply to any addition to tax under section 6651, 6654, or 6655; except that it shall apply—

26 USC 6211.

"(1) in the case of an addition described in section 6651, to that portion of such addition which is attributable to a deficiency in tax described in section 6211; or

"(2) to an addition described in section 6654 or 6655, if no return is filed for the taxable year."

SEC. 2. The amendment made by the first section of this Act shall apply with respect to assessments made after the date of the enactment of this Act. Any addition to tax under section 6651, 6654, or 6655 of the Internal Revenue Code of 1954, assessed and collected on or before the date of the enactment of this Act, shall not be considered

an overpayment solely on the ground that such assessment was invalid, if such assessment would not have been invalid had the amendment made by the first section of this Act applied with respect to such assessment.

SEC. 3. (a) Section 213(a) of the Internal Revenue Code of 1954 (relating to deduction for medical, dental, etc. expenses) is amended to read as follows:

68A Stat. 69.
26 USC 213.

“(a) ALLOWANCE OF DEDUCTION.—There shall be allowed as a deduction the following amounts of the expenses paid during the taxable year, not compensated for by insurance or otherwise, for medical care of the taxpayer, his spouse, or a dependent (as defined in section 152):

“(1) If neither the taxpayer nor his spouse has attained the age of 65 before the close of the taxable year—

“(A) the amount of such expenses for the care of any dependent who—

“(i) is the mother or father of the taxpayer or of his spouse, and

“(ii) has attained the age of 65 before the close of the taxable year, and

“(B) the amount by which such expenses for the care of the taxpayer, his spouse, and such dependents (other than any dependent described in subparagraph (A)) exceed 3 percent of the adjusted gross income.

“(2) If either the taxpayer or his spouse has attained the age of 65 before the close of the taxable year—

“(A) the amount of such expenses for the care of the taxpayer and his spouse,

“(B) the amount of such expenses for the care of any dependent described in paragraph (1)(A), and

“(C) the amount by which such expenses for the care of such dependents (other than any dependent described in paragraph (1)(A)) exceed 3 percent of the adjusted gross income.”

(b) The amendment made by subsection (a) shall apply to taxable years beginning after December 31, 1959.

Approved May 14, 1960.

Public Law 86-471

AN ACT

To authorize the construction of modern naval vessels.

May 14, 1960
[H. R. 10474]

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the President is authorized to undertake the construction of not to exceed eight thousand tons of amphibious warfare vessels and landing craft, not to exceed four thousand tons of patrol vessels, and not to exceed twenty thousand tons of auxiliary vessels.

Vessels.
Construction.

SEC. 2. There is hereby authorized to be appropriated such sums as may be necessary for the construction of the foregoing vessels.

Appropriation.

Approved May 14, 1960.