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

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

JOINT RESOLUTION

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

May 14, 1960
[H. R. 9660]

AN ACT

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:

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

"(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

26 USC 6211.

"(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

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