DECEASED VETERANS—FLAGS

72 Stat. 1169; 75 Stat. 512.

SEC. 9. Section 901(a)(1) of title 38, United States Code, is amended by striking out "or of Mexican border service" and inserting in lieu thereof ", of Mexican border service, or of service after January 31, 1955".

SOLDIERS' AND SAILORS' CIVIL RELIEF ACT

54 Stat. 1181.

SEC. 10. Subsection (1) of section 300 of the Soldiers' and Sailors' Civil Relief Act of 1940, as amended (50 App. U.S.C. 530), is amended by striking out "$80" and inserting in lieu thereof "$150".

VETERANS' PREFERENCE

64 Stat. 1117.

72 Stat. 1106.

77 Stat. 135.

SEC. 11. Section 2 of the Veterans' Preference Act of 1944, as amended (5 U.S.C. 851), is amended by striking out "and" at the end of clause (5) and by striking out the period at the end of such section and inserting in lieu thereof a semicolon and the following: "and (7) those ex-service men and women who have served on active duty (as defined in section 101(21) of title 38, United States Code) at any time in any branch of the Armed Forces of the United States for a period of more than one hundred and eighty consecutive days after January 31, 1955, not including service under the provisions of section 511 (d) of title 10, United States Code, pursuant to an enlistment in the Army National Guard or the Air National Guard or as a Reserve for service in the Army Reserve, Naval Reserve, Air Force Reserve, Marine Corps Reserve, or Coast Guard Reserve, and who have been separated from such Armed Forces under honorable conditions."

EFFECTIVE DATES

SEC. 12. (a) Except as otherwise specifically provided, the provisions of this Act shall take effect on the date of its enactment, but no educational assistance allowance shall be payable under chapter 34 of title 38, United States Code, as added by section 2 of this Act, for any period before June 1, 1966, nor for the month of June 1966, unless (1) the eligible veteran commenced the pursuit of the course of education on or after June 1, 1966, or (2) the pursuit of such course continued through June 30, 1966.

Ante, p. 20.

(b) The provisions of section 1765(b) of title 38, United States Code, as in effect immediately before the enactment of this Act, shall remain in effect through May 31, 1966.

Approved March 3, 1966.

Public Law 89-359

March 7, 1966
[H. R. 10185]

AN ACT

Amending certain estate tax provisions of the Internal Revenue Code of 1939.

IRC 1939, amendment.
53 Stat. 136.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That (a) the last sentence of section 894(a) of the Internal Revenue Code of 1939 (relating to the penalty in the case of a false or fraudulent estate tax return) is amended to read as follows: "If any part of any deficiency is due to fraud with intent to evade tax, then 50 per centum of the total amount of the deficiency (in addition to such deficiency) shall be assessed, collected, and paid, in lieu of the 50 per centum addition to the tax provided in section 3612(d)(2)."

53 Stat. 437.
53 Stat. 132.

(b) Section 871(i) of such code (relating to method of assessment) is amended by striking out "section 3612(d)(2)" and inserting in lieu thereof "section 894(a)".

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(c) The amendments made by this Act shall be applicable with respect to estates of decedents subject to the provisions of chapter 3 of the Internal Revenue Code of 1939. No interest shall be paid or allowed on any refund or credit of any overpayment attributable to such amendments. 53 Stat. 119.

Approved March 7, 1966.

Public Law 89-360

AN ACT

March 7, 1966
[H. R. 11006]

To extend the statutory burial allowance to certain veterans whose deaths occur as a result of a service-connected disability.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That section 902(a) of title 38, United States Code, is amended to read as follows: Veterans. Burial allowance. 72 Stat. 1169.

"(a) Where a veteran dies—

"(1) of a service-connected disability; or

"(2) who was (A) a veteran of any war; (B) discharged from the active military, naval, or air service for a disability incurred or aggravated in line of duty; or (C) in receipt of (or but for the receipt of retirement pay would have been entitled to) disability compensation;

the Administrator, in his discretion, having due regard to the circumstances in each case, may pay a sum not exceeding $250 to such person as he prescribes to cover the burial and funeral expenses of the deceased veteran and the expense of preparing the body and transporting it to the place of burial. For the purpose of this subsection, the term 'veteran' includes a person who died during a period deemed to be active military, naval, or air service under section 106(c) of this title." 75 Stat. 219.

Approved March 7, 1966.

Public Law 89-361

AN ACT

March 7, 1966
[H. R. 11007]

To provide statutory authority for the Deputy Administrator of Veterans' Affairs to assume the duties of Administrator during the absence or disability of the Administrator, or during a vacancy in that office, and for other purposes.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That (a) section 210 of title 38, United States Code, is amended by adding a new subsection (d) to read as follows: Deputy Administrator of Veterans' Affairs. 72 Stat. 1114.

"(d) There shall be in the Veterans' Administration a Deputy Administrator of Veterans' Affairs who shall be appointed by the Administrator. The Deputy Administrator shall perform such functions as the Administrator shall designate and, unless the President shall designate another officer of the Government, shall be Acting Administrator of Veterans' Affairs during the absence or disability of the Administrator or in the event of a vacancy in the office of Administrator."

(b) The catchline of such section 210 is amended by adding "; **Deputy Administrator**" at the end thereof.

(c) The analysis at the head of chapter 3 of such title 38, regarding section 210, is amended by deleting the period at the end thereof and inserting the following: "; Deputy Administrator."