

(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.

Approved March 7, 1966.

53 Stat. 119.

Public Law 89-360

AN ACT

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

March 7, 1966
[H. R. 11006]

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 allow-
ance.
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

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.

March 7, 1966
[H. R. 11007]

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 Admin-
istrator of Vet-
erans' 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.”