

48 Stat. 1186;  
64 Stat. 1238.  
45 USC 151a,  
152.

shall be selected and designated by the carriers and four of whom shall be selected and designated by the labor organizations, national in scope and organized in accordance with section 2 hereof and which represent employees in engine, train, yard, or hostling service: *Provided, however,* That each labor organization shall select and designate two members on the First Division and that no labor organization shall have more than one vote in any proceedings of the First Division or in the adoption of any award with respect to any dispute submitted to the First Division: *Provided further, however,* That the carrier members of the First Division shall cast no more than two votes in any proceedings of the division or in the adoption of any award with respect to any dispute submitted to the First Division."

48 Stat. 1191.  
45 USC 153.

SEC. 5. Subsection (k) of said section 3, First, is amended by inserting the words "except as provided in paragraph (h) of this section," after the words "*Provided, however, That.*"

SEC. 6. Subsection (n) of said section 3, First, is amended by inserting the words "eligible to vote" after the words "Adjustment Board."

Approved April 23, 1970.

## Public Law 91-235

### AN ACT

April 24, 1970  
[H. R. 8654]

To provide that, for purposes of the Internal Revenue Code of 1954, individuals who were illegally detained during 1968 by the Democratic People's Republic of Korea shall be treated as serving in a combat zone.

Taxes.  
Treatment of  
certain indi-  
viduals as  
serving in  
combat zone.  
68A Stat. 34-  
898; 80 Stat.  
1165.  
26 USC 112,  
692, 2201, 7508.

*Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled,* That, for purposes of sections 112, 692, 2201, and 7508 of the Internal Revenue Code of 1954, individuals who were removed from a United States vessel and illegally detained (or who died while being illegally detained) by the Democratic People's Republic of Korea at any time during the calendar year 1968 shall be treated while so detained as serving in an area designated by the President of the United States by Executive order as a combat zone for purposes of section 112 and during the period designated by the President by Executive order as the period of combatant activities in such zone for purposes of such section.

SEC. 2. The provisions of this Act shall apply—

(1) for purposes of section 112 of such Code, with respect to compensation received for periods of active service after December 31, 1967, in taxable years ending after such date;

(2) for purposes of sections 692 and 2201 of such Code, with respect to decedents dying after December 31, 1967; and

(3) for purposes of section 7508 of such Code, with respect to individuals who were detained after December 31, 1967.

Approved April 24, 1970.

## Public Law 91-236

### JOINT RESOLUTION

April 27, 1970  
[H. J. Res. 251]

To authorize the President to proclaim the last Friday of April 1970 as "National Arbor Day".

National Arbor  
Day.  
Proclamation.

*Resolved by the Senate and House of Representatives of the United States of America in Congress assembled,* That the President is hereby authorized and requested to issue a proclamation designating the last Friday of April 1970 "National Arbor Day" and calling upon the people of the United States to observe such day with appropriate ceremonies and activities.

Approved April 27, 1970.