

[CHAPTER 309]

AN ACT

To adjust the rank of certain Coast Guard officers on the retired list.

June 9, 1937
[H. R. 6293]
[Public, No. 142]

Coast Guard.
Rank of certain re-
tired officers.
42 Stat. 1130; 49
Stat. 1261.
14 U. S. C., Supp.
II, § 161.

Commandant; re-
tirement, pay, etc.

Subsequent ap-
pointment as captain;
grade, if not ap-
pointed.

Captains.
42 Stat. 1131; 44
Stat. 1261.
14 U. S. C. § 174.

Grade above to be
that of rear admiral
(lower half).
Commodore, retired
list; rank abolished.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That section 2 of the Act of January 12, 1923 (42 Stat. 1130; U. S. C., 1934 edition, title 14, sec. 161), as amended by the Act of June 25, 1936 (49 Stat. 1261; U. S. C., 1934 edition, Supp. II, title 14, sec. 161), is hereby amended by striking out the first proviso in that section and inserting the following proviso in lieu thereof: "*Provided*, That any officer who has served or shall hereafter serve as commandant, if heretofore or hereafter retired, whether before or at any time after the termination of his service as commandant, shall, if receiving the pay of a rear admiral (upper half) at the termination of his service as commandant, be placed on the retired list with the rank and retired pay of a rear admiral (upper half), or, if receiving the pay of a rear admiral (lower half) at the termination of his service as commandant, shall be placed on the retired list with the rank and retired pay of a rear admiral (lower half), and that any officer whose term of service as commandant has expired may be appointed a captain and shall be an additional number in that grade, but, if not so appointed, he shall take the place on the lineal list in the grade that he would have obtained had he not served as commandant and be an additional number in such grade;".

SEC. 2. Section 3 of the Act of January 12, 1923 (42 Stat. 1131; U. S. C., 1934 edition, title 14, sec. 174), as amended by the Act of February 28, 1927 (44 Stat. 1261), is hereby amended by striking out so much of the second proviso in that section as follows the semicolon and inserting in lieu thereof the following: "and, in the case of a captain, the rank and retired pay of one grade above shall be the rank and retired pay of a rear admiral (lower half). Any officer of the Coast Guard now having the rank of commodore on the retired list shall hereafter have in lieu thereof the rank of a rear admiral (lower half), without any increase in pay by reason of such change in rank."

Approved, June 9, 1937.

[CHAPTER 311]

AN ACT

To authorize the Works Progress Administration to lend or give World War relics and other property at Fort Eustis, Virginia, to the American Legion Museum at Newport News, Virginia.

June 10, 1937
[H. R. 4809]
[Public, No. 143]

American Legion
Museum, Newport
News, Va.

Loan or gift of cer-
tain World War relics,
etc., authorized.

List to be furnished.

Custody of returned
property.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the Administrator of the Works Progress Administration is hereby authorized, in his discretion, to lend or give any World War relics, museum pieces, quartermaster material, surgical or medical equipment, or other material, now located at Fort Eustis, Virginia, which is of a character appropriate for display in a museum and which is no longer required for Government use as determined by the Director of Procurement, to the American Legion Museum at Newport News, Virginia. The Administrator of the Works Progress Administration shall furnish to the Director of Procurement a list of all property lent by him pursuant to the provisions hereof. The Director of Procurement shall have custody of any such property which may hereafter be returned by the American Legion Museum, with authority to deal therewith as in the case of other surplus personal

property in his custody. The Government shall be at no expense in connection with any such loan or gift, and such loan or gift shall be made subject to such rules and regulations as the Administrator of the Works Progress Administration shall prescribe.

Approved, June 10, 1937.

[CHAPTER 316]

JOINT RESOLUTION

To create a Joint Congressional Committee on Tax Evasion and Avoidance.

Resolved by the Senate and House of Representatives of the United States of America in Congress assembled, That (a) there is hereby established a joint congressional committee to be known as the Joint Committee on Tax Evasion and Avoidance (hereinafter referred to as the joint committee).

(b) The joint committee shall be composed of six Members of the Senate who are members of the Committee on Finance, appointed by the President of the Senate, and six members of the House of Representatives who are members of the Committee on Ways and Means, appointed by the Speaker of the House of Representatives. A vacancy in the joint committee shall not affect the power of the remaining members to execute the functions of the joint committee, and shall be filled in the same manner as the original selection.

SEC. 2. It shall be the duty of the joint committee to investigate the methods of evasion and avoidance of income, estate, and gift taxes, pointed out in the message of the President transmitted to Congress on June 1, 1937, and other methods of tax evasion and avoidance, and to report to the Senate and the House, at the earliest practicable date, and from time to time thereafter, but not later than February 1, 1938, its recommendations as to remedies for the evils disclosed by such investigation.

SEC. 3. (a) The joint committee, or any subcommittee thereof, shall have power to hold hearings and to sit and act at such places and times, to require by subpoena or otherwise the attendance of such witnesses and the production of such books, papers, and documents, to administer such oaths, to take such testimony, to have such printing and binding done, and to make such expenditures, as it deems advisable. Subpenas shall be issued under the signature of the chairman of said joint committee, and shall be served by any person designated by him. Amounts appropriated for the expenses of the joint committee shall be disbursed one-half by the Secretary of the Senate and one-half by the Clerk of the House. The provisions of sections 101 and 102 of the Revised Statutes shall apply in case of any failure of any witness to comply with any subpoena, or to testify when summoned, under authority of this joint resolution.

(b) (1) The Secretary of the Treasury and any officer or employee of the Treasury Department, upon request from the joint committee, shall furnish such committee (at a public hearing or otherwise, as the joint committee, or a subcommittee thereof consisting of two or more members, may determine) with any data of any character contained in or shown by any return of income, estate, or gift tax.

(2) The joint committee shall have the right, acting directly as a committee, or by or through such examiners or agents as it may designate or appoint, to inspect any or all such returns at such times and in such manner as it may determine.

(3) The joint committee shall have the right to submit any relevant or useful information thus obtained to the Senate and the House of Representatives, and shall submit such information to the

No Federal expense.

June 11, 1937
[S. J. Res. 155]
[Pub. Res., No. 40]

Joint Committee on
Tax Evasion and
Avoidance; establish-
ment.
Post, p. 469.

Composition, ap-
pointment, etc.

Vacancies, effect of;
filling.

Duties prescribed.

Report, etc.

Powers.

Taking testimony.

Subpenas.

Refusal to testify,
etc.
R. S. §§ 101, 102.
2 U. S. C. §§ 191, 192.

Data to be furnished
by Treasury Depart-
ment.

Inspection of re-
turns of income, etc.

Submission of infor-
mation to designated
Committees.