

"(B) such a plan shall be considered as satisfying the requirements of section 165 (a), (3), (4), and (5) and (6) for the period beginning with the beginning of the first taxable year following December 31, 1942, and ending December 31, 1944, if the provisions thereof satisfy such requirements by December 31, 1944, and if by that time such provisions are made effective for all purposes as of a date not later than January 1, 1944."

(b) Section 162 (d) (2) of the Revenue Act of 1942 is amended to read as follows:

"(2) In the case of a stock bonus, pension, profit sharing or annuity plan put into effect after September 1, 1942, such a plan shall be considered as satisfying the requirements of section 165 (a) (3), (4), (5), and (6) for the period beginning with the date such plan is put into effect and ending December 31, 1944, if the provisions thereof satisfy such requirements by December 31, 1944, and if by that time such provisions are made effective for all purposes as of a date not later than the effective date of such plan or January 1, 1944, whichever is the later."

Approved December 17, 1943.

56 Stat. 862, 863.
26 U. S. C., Supp.
II, § 165 (a) (3)-(6).

56 Stat. 867.
26 U. S. C., Supp.
II, §§ 22, 23, 165 notes.
Plans put into effect
after Sept. 1, 1942.

56 Stat. 862, 863.
26 U. S. C., Supp.
II, § 165 (a) (3)-(6).

[CHAPTER 347]

AN ACT

To increase the amount of Federal aid to State or Territorial homes for the support of disabled soldiers and sailors of the United States.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the Act entitled "An Act to provide aid to State or Territorial homes for the support of disabled soldiers and sailors of the United States", approved August 27, 1888, as amended (U. S. C., 1940 edition, title 24, sec. 134), is amended by striking out in the first paragraph thereof "\$240 per annum" and inserting in lieu thereof "\$300 per annum".

SEC. 2. The amendment made by this Act shall apply to payments with respect to the care given to disabled soldiers and sailors on and after the first day of the month next following the month during which this Act is enacted: *Provided*, That said payments shall be made regardless of whether said veteran may be receiving domiciliary care or hospitalization in said home and the appropriations of the Veterans' Administration for medical, hospital, and domiciliary care shall be available for this purpose: *Provided further*, That no payment to a State or Territory under this Act shall be made for any period prior to the date upon which the Administrator of Veterans' Affairs determines that the veteran on whose account such payment is requested is eligible for such care in a Veterans' Administration facility.

Approved December 17, 1943.

December 17, 1943
[S. 861]
[Public Law 202]

State or Territorial
homes for disabled
soldiers and sailors.
Federal aid.

25 Stat. 450; 53 Stat.
1145.

Effective date.

Payments; availa-
bility of funds.

[CHAPTER 348]

AN ACT

Providing for the transfer to the custody and control of the Secretary of the Navy of certain lands comprising a portion of Croatan National Forest in the State of North Carolina.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the Secretary of Agriculture is authorized and directed to transfer to the custody and control of the Secretary of the Navy all lands owned by the United States and comprising a part of Croatan National Forest

December 17, 1943
[S. 1315]
[Public Law 203]

Croatan National
Forest, N. C.

in the State of North Carolina which are situated within the present boundaries of the Marine Corps Aviation Base, Cherry Point, North Carolina: *Provided*, That in the event the area transferred pursuant to the provisions of this Act shall cease to be used for military purposes, it shall revert to its former national-forest status.

Approved December 17, 1943.

[CHAPTER 349]

AN ACT

December 17, 1943
[S. 1544]
[Public Law 204]

Authorizing the acquisition and conversion or construction of certain auxiliary vessels, landing craft, and district craft for the United States Navy, and for other purposes.

Navy.
Auxiliary vessels,
landing craft, and district craft.
Ante, pp. 92, 156.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the Secretary of the Navy is hereby authorized to acquire and convert or to undertake the construction of two million five hundred thousand tons, or such portion thereof as may be directed by the President of auxiliary vessels and one million tons of landing craft and district craft, such auxiliary vessels, landing craft and district craft to be of such size, type, and design as the Secretary may consider best suited for the prosecution of the war, such vessels to be in addition to those heretofore authorized.

Appropriation authorized.
Post, p. 627.
Expenditures by Maritime Commission.

SEC. 2. There is hereby authorized to be appropriated, out of any money in the Treasury not otherwise appropriated, such sums as may be necessary to effectuate the purposes of this Act: *Provided*, That no sums expended by the Maritime Commission from funds appropriated to it for the construction of vessels which are transferred to the Navy shall be reimbursed from naval appropriations, except to the extent of agreements existing on the effective date of this Act: *Provided further*, That vessels acquired by the Navy from the Maritime Commission without reimbursement shall not be disposed of except by return to the Maritime Commission.

Disposition of certain vessels.

Approved December 17, 1943.

[CHAPTER 366]

AN ACT

December 17, 1943
[H. R. 2080]
[Public Law 205]

To provide temporary additional pay for equipment maintenance for each carrier in Rural Mail Delivery Service.

Rural Mail Delivery Service.
Equipment maintenance.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That each carrier in Rural Mail Delivery Service shall be paid for equipment maintenance a sum equal to 1 cent per mile per day for each mile or major fraction of a mile scheduled in addition to the 5 cents per mile per day for each mile or major fraction of a mile scheduled as now provided by law. Payments for the additional equipment maintenance as provided herein shall be at the same periods and in the same manner as payments for regular compensation to rural carriers.

Appropriation authorized.

SEC. 2. There are hereby authorized to be appropriated, out of any money in the Treasury not otherwise appropriated, such amounts as may be necessary to carry out the provisions of this Act.

Effective period.

SEC. 3. This Act shall take effect immediately upon its enactment, and shall terminate June 30, 1945, or such earlier date as the Congress may by concurrent resolution prescribe.

Approved December 17, 1943.