

## [CHAPTER 36]

## AN ACT

March 24, 1945  
[H. R. 1420]  
[Public Law 21]

To permit the Administrator, War Shipping Administration, and the United States Maritime Commission, during the national emergency, to pay the tax imposed under section 1410 of the Internal Revenue Code without regard to the \$3,000 limitation in section 1426 (a) (1) of the Internal Revenue Code.

War Shipping Administration and U. S. Maritime Commission.  
57 Stat. 46.  
26 U. S. C., Supp. IV, § 1426 (i).

Payment of employer's tax.  
53 Stat. 175.  
26 U. S. C. § 1410; Supp. IV, § 1410.  
Post, p. 578.  
53 Stat. 1383.  
26 U. S. C. § 1426 (a) (1).

Retroactive coverage.

50 U. S. C., Supp. IV, app. § 1291 (b) (1).

*Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled,* That (a) section 1426 (i) of the Internal Revenue Code is amended by adding at the end thereof the following: "The Administrator, War Shipping Administration, and the United States Maritime Commission, and their agents or persons acting on their behalf or for their account, may, for convenience of administration, make payments of the tax imposed under section 1410 without regard to the \$3,000 limitation in section 1426 (a) (1), but they shall not be required to obtain a refund of the tax paid under section 1410 of the Internal Revenue Code on that part of the remuneration of seamen in their employ not included in wages by reason of section 1426 (a) (1) of the Internal Revenue Code."

(b) The amendments made by this Act shall be effective as if made by section 1 (b) (1) of the Act entitled "An Act to amend and clarify certain provisions of law relating to functions of the War Shipping Administration, and for other purposes", approved March 24, 1943 (Public Law 17, Seventy-eighth Congress; 57 Stat. 45).

Approved March 24, 1945.

## [CHAPTER 37]

## AN ACT

March 24, 1945  
[H. R. 2506]  
[Public Law 22]

To amend an Act regulating the height of buildings in the District of Columbia, approved June 1, 1910, as amended.

District of Columbia.  
Height of buildings.  
36 Stat. 453.  
D. C. Code § 5-405.

Georgetown University Medical School.  
Hospital building.

*Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled,* That an Act entitled "An Act to regulate the height of buildings in the District of Columbia", approved June 1, 1910, as amended, be, and it is hereby, further amended by adding at the end of section 5 of said Act the following proviso: "*And further provided,* That the building to be erected by the Georgetown University for a hospital as a part of the Georgetown University Medical School on parcels 28/31, 28/36, and 28/37 located on the south side of Reservoir Road Northwest, in the District of Columbia, approximately opposite Thirty-ninth Street, plans for which building are on file in the office of the Inspector of Buildings of the District of Columbia, be permitted to be erected to a height of not to exceed one hundred and ten feet above the finished grade of the land, as shown on said plans, at the middle of the front of the building."

Approved March 24, 1945.

## [CHAPTER 44]

## JOINT RESOLUTION

March 29, 1945  
[H. J. Res. 142]  
[Public Law 23]

Providing for the employment of Government employees for folding speeches and pamphlets, House of Representatives.

House of Representatives.  
Folding of pamphlets.  
39 Stat. 120, 582.  
5 U. S. C. §§ 58, 59.  
Post, p. 278.

*Resolved by the Senate and House of Representatives of the United States of America in Congress assembled,* That notwithstanding the provisions of the Act of May 10, 1916, as amended by the Act of August 29, 1916, the Doorkeeper of the House of Representatives is hereby authorized during the Seventy-ninth Congress to employ,

whenever necessary, the services of Government employees for folding speeches and pamphlets at the prevailing rates provided by law.

Approved March 29, 1945.

[CHAPTER 45]

AN ACT

Making appropriations for the fiscal year ending June 30, 1946, for civil functions administered by the War Department, and for other purposes.

March 31, 1945  
[H. R. 2126]

[Public Law 24]

*Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled,* That the following sums are appropriated, out of any money in the Treasury not otherwise appropriated, for the fiscal year ending June 30, 1946, for civil functions administered by the War Department, and for other purposes, namely:

War Department  
Civil Appropriation  
Act, 1946.  
*Post*, pp. 429, 654.

QUARTERMASTER CORPS

CEMETERIAL EXPENSES

For maintaining and improving national cemeteries, including fuel for and pay of superintendents and the superintendent at Mexico City, and other employees; purchase of grave sites; purchase of tools and materials; purchase (not to exceed one used), repair, maintenance, and operation of passenger-carrying motor vehicles; care and maintenance of the Arlington Memorial Amphitheater, chapel, and grounds in the Arlington National Cemetery, and that portion of Congressional Cemetery to which the United States has title and the graves of those buried therein, including Confederate graves, and including the burial site of Pushmataha, a Choctaw Indian chief; repair to roadways but not to more than a single approach road to any national cemetery constructed under special Act of Congress; for headstones or markers for unmarked graves of soldiers, sailors, and marines under the Acts approved March 3, 1873, February 3, 1879, February 26, 1929, and April 18, 1940 (24 U. S. C. 279-280b), and civilians interred in post cemeteries; for repairs and preservation of monuments, tablets, roads, fences, and so forth, made and constructed by the United States in Cuba and China to mark the places where American soldiers fell; care, protection, and maintenance of the Confederate Mound in Oakwood Cemetery at Chicago, the Confederate Stockade Cemetery at Johnstons Island, the Confederate burial plats owned by the United States in Confederate Cemetery at North Alton, the Confederate Cemetery, Camp Chase, at Columbus, the Confederate Cemetery at Point Lookout, and the Confederate Cemetery at Rock Island; and for care and maintenance of graves used by the Army for burials in commercial cemeteries, \$1,658,700: *Provided*, That no railroad shall be permitted upon any right-of-way which may have been acquired by the United States leading to a national cemetery, or to encroach upon any roads or walks constructed thereon and maintained by the United States: *Provided further*, That no part of this appropriation shall be used for repairing any roadway not owned by the United States within the corporate limits of any city, town, or village.

Maintenance of national cemeteries.

Headstones.

17 Stat. 545; 20 Stat. 281; 45 Stat. 1307; 54 Stat. 142.

Confederate cemeteries.

Commercial cemeteries.

Encroachment by railroad.

Roadway repairs.

SIGNAL CORPS

ALASKA COMMUNICATION SYSTEM

For operation, maintenance, and improvement of the Alaska Communication System, including travel allowances and travel in kind as authorized by law, and operation and maintenance of passenger-carrying vehicles, \$227,840, to be derived from the receipts of the