

the Panama Railroad pension fund at the close of business on June 30, 1947, subject to the assumption of the liabilities of that fund as of the close of business on June 30, 1947, by the civil service retirement and disability fund.

Individual accounts.

SEC. 3. Under such regulations as the Civil Service Commission may prescribe, an individual account shall be established for each officer and employer who is a member of the Panama Railroad pension fund as of June 30, 1947, and to whom this Act applies, to which shall be credited the amount of contributions which he would have made, had he, while employed by the Panama Railroad Company prior to July 1, 1947, been within the purview of the Civil Service Retirement Act of May 29, 1930, as amended, with interest thereon, and credit shall be allowed for the purposes of said Act for the period of service covered by said contributions.

46 Stat. 468.
5 U. S. C. § 691 *et seq.*
Ante, p. 135; *post*, p. 453.
Credit for service prior to July 1, 1947.
Supra.

SEC. 4. No credit under section 3 of this Act shall be allowed under the Civil Service Retirement Act to any officer or employee to whom this Act applies for service rendered the Panama Railroad Company prior to July 1, 1947, unless and until the amount of any refund of contributions to any such officer or employee out of the Panama Railroad pension fund has been redeposited with interest in the civil service retirement and disability fund.

Payment of annuity.

SEC. 5. In the case of those officers and employees of the Panama Railroad Company who before July 1, 1947, shall have been retired under the provisions of the Panama Railroad pension plan, the annuity shall be paid out of the civil service retirement and disability fund, but this Act shall not be so construed as to reduce or increase the annuity in any such case, and all rights and benefits of such persons shall otherwise continue as though this Act had not been enacted.

Approved July 24, 1947.

[CHAPTER 309]

AN ACT

To amend section 1602 of the Federal Unemployment Tax Act.

July 24, 1947
[H. R. 4011]
[Public Law 226]

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That section 1602 of the Federal Unemployment Tax Act (Internal Revenue Code, sec. 1602), as amended, is hereby amended by adding at the end thereof a new subsection to read as follows:

53 Stat. 184.
26 U. S. C. § 1602.

“(d) VOLUNTARY CONTRIBUTIONS.—A State law may, without being deemed to violate the standards set forth in subsection (a), permit voluntary contributions to be used in the computation of reduced rates if such contributions are paid prior to the expiration of one hundred and twenty days after the beginning of the year for which such rates are effective, or prior to January 1, 1948, whichever date is the later.”

Applicability.

SEC. 2. The amendment made by section 1 shall be applicable only with respect to taxable years beginning after December 31, 1945.

Approved July 24, 1947.

[CHAPTER 311]

AN ACT

To amend the Act of February 12, 1925, and for other purposes.

July 24, 1947
[H. R. 734]
[Public Law 227]

Claims of Indian tribes in Washington.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the Act of Congress approved February 12, 1925 (43 Stat. 886), entitled “An Act authorizing certain Indian tribes, or any of them, residing in the State

of Washington to submit to the Court of Claims certain claims growing out of treaties or otherwise", be, and the same is hereby, amended by adding thereto the following sections:

"SEC. 4. That in the action now pending before the Court of Claims entitled "The Quinaielt Tribe of Indians versus the United States", numbered L-23, instituted pursuant to the provisions of this Act, the Quinaielt Tribe is hereby declared to be the proper party plaintiff for the purpose of further proceedings in that action, and for the purpose of prosecuting the action to a final conclusion on behalf of all Indians having rights in the Quinaielt Reservation as established under the treaty of July 1, 1855, and January 25, 1856 (12 Stat. 971), the Executive order of November 4, 1873, and any subsequent acts of Congress.

"SEC. 5. That the Court of Claims is authorized and directed, notwithstanding any other provision of this Act, to ascertain what attorney or attorneys have performed services for the Indians of the Quinaielt Reservation in the aforesaid action, and in conformity with the contract of employment, approved by the Secretary of the Interior on November 30, 1937, to determine the compensation of the attorney or attorneys on the basis of quantum meruit but not exceeding in the aggregate 10 per centum of the amount of the judgment, if any, to be entered in said action. The proceeds of the judgment, less the amount deductible for attorneys' compensation and the amount deductible for necessary and proper expenses, shall be deposited in the Treasury of the United States to the credit of the Indians having rights in the Quinaielt Reservation as established under the treaty of July 1, 1855, and January 25, 1856 (12 Stat. 971), the Executive order of November 4, 1873, and any subsequent Acts of Congress: *Provided*, That the plaintiff in the aforesaid pending action may amend its petition to conform to this Act and the Act of August 13, 1946 (Public, 726, Seventy-ninth Congress).

Approved July 24, 1947.

[CHAPTER 312]

AN ACT

Authorizing a per capita payment of \$50 each to the members of the Red Lake Band of Chippewa Indians from the proceeds of the sale of timber and lumber on the Red Lake Reservation.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the Secretary of the Interior be, and he is hereby, authorized to withdraw as much as may be necessary from the fund on deposit in the Treasury of the United States arising from the proceeds of the sale of timber and lumber within the Red Lake Reservation in Minnesota, according to the provisions of the Act of May 18, 1916 (39 Stat. L. 137), to the credit of the Red Lake Indians in Minnesota, and to make therefrom a per capita payment or distribution of \$50 to each of the members of the Red Lake Band of Chippewa Indians of the State of Minnesota, living at the date of the passage of this Act, immediately payable upon the passage of this Act, under such rules and regulations as the said Secretary may prescribe: *Provided*, That the money paid to the Indians as authorized herein shall not be subject to any lien or claim of attorneys or other parties: *Provided further*, That before any payment is made hereunder, the Red Lake Band of Chippewa Indians in Minnesota shall, in such manner as may be prescribed by the Secretary of the Interior, ratify the provisions of this Act and accept same.

Approved July 24, 1947.

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Quinaielt Tribe.

Compensation of attorneys.

Deposit of proceeds.

60 Stat. 1049.
25 U. S. C. §§ 70-70a.

July 24, 1947
[H. R. 1337]

[Public Law 228]

Red Lake Band of
Chippewa Indians,
Minn.
Per capita pay-
ments.

Ratification of Act.