

per centum of the moneys collected as grazing fees under section 3 of this Act during any fiscal year shall be paid at the end thereof by the Secretary of the Treasury to the State in which the grazing districts producing such moneys are situated, to be expended as the State legislature of such State may prescribe for the benefit of the county or counties in which the grazing districts producing such moneys are situated: *Provided*, That if any grazing district is in more than one State or county, the distributive share to each from the proceeds of said district shall be proportional to its area in said district; (b) 25 per centum of all moneys collected under section 15 of this Act during any fiscal year when appropriated by the Congress, shall be available until expended solely for the construction, purchase, or maintenance of range improvements; and 50 per centum of all moneys collected under section 15 of this Act during any fiscal year shall be paid at the end thereof by the Secretary of the Treasury to the State in which the lands producing such moneys are located, to be expended as the State legislature of such State may prescribe for the benefit of the county or counties in which the lands producing such moneys are located: *Provided*, That if any leased tract is in more than one State or county, the distributive share to each from the proceeds of said leased tract shall be proportional to its area in said leased tract."

SEC. 3. The first two sentences of section 11 of the Taylor Grazing Act of June 28, 1934 (48 Stat. 1273), are hereby amended to read as follows:

"That when appropriated by Congress, 33 $\frac{1}{3}$ per centum of all grazing fees received from each grazing district on Indian lands ceded to the United States for disposition under the public-land laws during any fiscal year shall be paid at the end thereof by the Secretary of the Treasury to the State in which said lands are situated, to be expended as the State legislature may prescribe for the benefit of public schools and public roads of the county or counties in which such grazing lands are situated. And the remaining 66 $\frac{2}{3}$ per centum of all grazing fees received from such grazing lands shall be deposited to the credit of the Indians pending final disposition under applicable laws, treaties, or agreements."

Approved August 6, 1947.

[CHAPTER 508]

AN ACT

Relating to institutional on-farm training for veterans.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That paragraph 4 of part VIII of Veterans Regulation Numbered 1 (a), as amended, is amended by striking out "(including apprenticeship and refresher or retraining training)" and by inserting in lieu thereof "(including apprenticeship, refresher or retraining and institutional on-farm training)".

SEC. 2. Paragraph 5 of part VIII of Veterans Regulation Numbered 1 (a), as amended, is amended by striking out "The Administrator shall pay to the educational or training institution" and by inserting in lieu thereof "The Administrator shall pay to the educational or training institution (including the institution offering institutional on-farm training)".

SEC. 3. Paragraph 6 of part VIII of Veterans Regulation Numbered 1 (a), as amended, is amended by striking out "While enrolled in and pursuing a course under this part" and by inserting in lieu thereof "While enrolled in and pursuing a course under this part (including an institutional on-farm training course)".

Ante, p. 790.

Grazing district in more than one State, etc.

48 Stat. 1275.
43 U. S. C. § 315m.

Leased tract in more than one State, etc.

43 U. S. C. § 315j.

Grazing fees from Indian lands.

August 6, 1947
[H. R. 2181]
[Public Law 377]

58 Stat. 289.
38 U. S. C. note foll.
§ 739.

58 Stat. 289.
38 U. S. C. note foll.
§ 739.

58 Stat. 289.
38 U. S. C. note foll.
§ 739.

58 Stat. 290.
38 U. S. C. note foll.
§ 739.

"Institutional on-farm training."

Requirements of full-time course.

Additional requirements.

SEC. 4. Paragraph 11 of part VIII of Veterans Regulation Numbered 1 (a), as amended, is amended by adding at the end thereof the following new subparagraph:

"(c) As used in this part the term 'institutional on-farm training' shall include any course of instruction approved by the appropriate agency of the State or the Administrator. Such course shall be considered a full-time course when it combines (1) organized group instruction in agricultural and related subjects of at least two hundred hours per year (and of at least eight hours each month) at an educational or training institution, with (2) supervised work experience on a farm or other agricultural establishment. To be approved, such a course shall be developed with due consideration to the size and character of the farm on which the veteran is to receive his supervised work experience and to the need of the veteran, in the type of farming for which he is training, for proficiency in planning, producing, marketing, farm mechanics, conservation of resources, food conservation, farm financing, farm management, and the keeping of farm and home accounts. Such a course shall, in addition, satisfy the requirements of either of the following:

"1. If the veteran performs part of his course on a farm under his own control—

"a. he shall receive not less than one hundred hours of individual instruction per year, not less than fifty hours of which shall be on such farm (with at least two visits by the instructor to such farm each month). Such individual instruction shall be given by the instructor responsible for the veteran's institutional instruction and shall include instruction and home-study assignments in the preparation of budgets, inventories, and statements showing the production, use on the farm, and sale of crops, livestock, and livestock products;

"b. he shall be assured of control of such farm (whether by ownership, lease, management agreement, or other tenure arrangement) until the completion of his course; and

"c. such farm shall be of a size and character which (1) together with the group instruction part of the course, will occupy the full time of the veteran, (2) will permit instruction in all aspects of the management of a farm of the type for which the veteran is being trained, and (3) if the veteran intends to continue operating such farm at the close of his course, will assure him a satisfactory income under normal conditions.

"2. If the veteran performs part of his course as the employee of another—

"a. he shall receive, on his employer's farm, not less than fifty hours of individual instruction per year (with at least one visit by the instructor to such farm each month). Such individual instruction shall be given by the instructor responsible for the veteran's institutional instruction;

"b. his employer's farm shall be of a size and character which (1) together with the group instruction part of the course, will occupy the full time of the veteran, and (2) will permit instruction in all aspects of the management of a farm of the type for which the veteran is being trained;

"c. his employer shall agree to instruct him in various aspects of farm management in accordance with the training schedule developed for the veteran by his instructor, working in cooperation with his employer. If it is found by the Administrator of Veterans' Affairs or the State approving agency that any approved course of institutional on-farm training has ceased to meet the requirements of this Act, the Veterans' Administration

Loss of benefits.

shall cut off all benefits under this part as of the date of such withdrawal of approval. Where it has been found that a variation in the proportion of hours of group instruction and individual instruction on the farm will better serve the conditions in a certain area, any program acceptable to the State approving agency which meets the total number of training hours called for in this Act (including assembled instruction, individual instruction, and assigned and supervised related home study and supervision in operational skills by the farmer trainer under the direction of the institution) shall be recognized as complying with the requirements of this Act; and

"d. The Administrator of Veterans' Affairs is authorized to contract with approved institutions for such courses where the Administrator finds that the agreed cost is reasonable and fair."

SEC. 5. The amendments made by this Act shall take effect on the first day of the first calendar month following the month in which this Act is enacted. Until such effective date, the practices of the Veterans' Administration as to institutional on-farm training in effect on the date of the enactment of this Act shall remain in effect.

Approved August 6, 1947.

Variation in proportion of hours of instruction.

Contracts.

Effective date.

[CHAPTER 509]

AN ACT

To extend the time within which applications may be made to the Railroad Retirement Board for certain refunds from the Unemployment Trust Fund.

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 for refunds to railroad employees in certain cases, so as to place the various States on an equal basis, under the Railroad Unemployment Insurance Act, with respect to contributions of employees", approved August 2, 1946 (Public Law 599, Seventy-ninth Congress), is hereby amended by striking out "twelve months" and inserting in lieu thereof "two years".

Approved August 6, 1947.

August 6, 1947
[H. R. 3632]
[Public Law 378]

Railroad employees.
Refunds.

60 Stat. 806.
45 U. S. C. § 363a.

[CHAPTER 510]

AN ACT

To amend the Federal Insurance Contributions Act with respect to rates of tax on employers and employees, and for other purposes.

Be it enacted by the Senate and the House of Representatives of the United States of America in Congress assembled, That clauses (1), (2), and (3) of section 1400 of the Federal Insurance Contributions Act (Internal Revenue Code, sec. 1400), as amended, are hereby amended to read as follows:

"(1) With respect to wages received during the calendar years 1939 to 1949, both inclusive, the rate shall be 1 per centum.

"(2) With respect to wages received during the calendar years 1950 and 1951, the rate shall be 1½ per centum.

"(3) With respect to wages received after December 31, 1951, the rate shall be 2 per centum."

SEC. 2. Clauses (1), (2), and (3) of section 1410 of the Federal Insurance Contributions Act (Internal Revenue Code, sec. 1410), as amended, are hereby amended to read as follows:

"(1) With respect to wages paid during the calendar years 1939 to 1949, both inclusive, the rate shall be 1 per centum.

"(2) With respect to wages paid during the calendar years 1950 and 1951, the rate shall be 1½ per centum.

August 6, 1947
[H. R. 3813]
[Public Law 379]

Social Security Act
Amendments of 1947.

53 Stat. 175; 60 Stat.
978.
26 U. S. C. § 1400
(1), (2), (3).

53 Stat. 176; 60 Stat.
978.
26 U. S. C. § 1410
(1), (2), (3).