

or political subdivisions thereof, including any officer, employee, or agent thereof in his official capacity, give security for the safekeeping and prompt payment of the funds so deposited to the same extent and of the same kind as is authorized by the law of the State in which such association is located in the case of other banking institutions in the State."

Approved August 18, 1950.

[CHAPTER 755]

AN ACT

To amend section 322 (b) (3) of the Internal Revenue Code.

August 18, 1950
[H. R. 9120]
[Public Law 716]

Internal Revenue
Code, amendments.
56 Stat. 876.
26 U. S. C. § 322 (b)
(3).

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That (a) section 322 (b) (3) of the Internal Revenue Code is hereby amended by striking out the last sentence and inserting in lieu thereof the following: "Notwithstanding the foregoing provisions of this paragraph, the period within which a claim for credit or refund may be filed, or credit or refund allowed or made if no claim is filed, shall not expire prior to two years after the time the tax was paid, but if a claim is filed, or credit or refund allowed or made if no claim is filed, more than six months after the expiration of the period within which the Commissioner may make an assessment pursuant to such agreement or any extension thereof, the amount of the credit or refund shall not exceed the portion of the tax paid during the two years immediately preceding the filing of the claim, or, if no claim is filed, immediately preceding the allowance of the credit or refund."

Infra.

(b) The amendment made by subsection (a) shall be applicable to taxable years beginning after December 31, 1941, and, subject to the provisions of the second sentence of section 169 (c) of the Revenue Act of 1942 (added by section 509 (a) of the Revenue Act of 1943 and amended by section 2 of this Act), the amendment shall also be applicable to taxable years beginning after December 31, 1923, and before January 1, 1942.

58 Stat. 74.
26 U. S. C. § 322
note.
Supra.

SEC. 2. The second sentence of section 169 (c) of the Revenue Act of 1942 is hereby amended to read as follows: "A provision having the effect of section 322 (b) (3), as amended, of the Internal Revenue Code and a provision having the effect of the amendment made by subsection (b) of this section, shall be deemed to be included in the revenue laws respectively applicable to taxable years beginning after December 31, 1923, but such provisions shall be effective with respect to taxable years beginning prior to January 1, 1942, only if at some time after February 24, 1944, the Commissioner may assess the tax for such taxable year solely by reason of having made (either before, on, or after February 24, 1944) an agreement with the taxpayer pursuant to section 276 (b) of the Internal Revenue Code or the corresponding provision of the applicable prior revenue law to extend beyond the time prescribed in section 275 of such code or the corresponding provision of such prior revenue law the date within which the Commissioner may assess the tax."

Approved August 18, 1950.

53 Stat. 87.
26 U. S. C. § 276 (b).
53 Stat. 86.
26 U. S. C. § 275.

[CHAPTER 759]

AN ACT

To permit the admission of alien spouses and minor children of citizen members of the United States armed forces.

August 19, 1950
[S. 1858]
[Public Law 717]

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That notwithstand-

ing the provisions of section 13 (c) of the Immigration Act of 1924, as amended (8 U. S. C., 213 (c)), alien spouses or unmarried minor children of United States citizens serving in, or having an honorable discharge certificate from the armed forces of the United States during World War II shall, if otherwise admissible under the immigration laws, be eligible to enter the United States with nonquota immigration visas issued under the provisions of section 4 (a) of the Immigration Act of 1924, as amended (8 U. S. C. 204 (a)) : *Provided*, That in the cases of such alien spouses of United States citizens serving in, or having an honorable discharge certificate from the Armed Forces of the United States during World War II, the marriage shall have occurred before six months after enactment of this Act.

Approved August 19, 1950.

43 Stat. 162.

43 Stat. 155.
8 U. S. C., Sup. III,
§ 204 (a).

[CHAPTER 760]

AN ACT

To provide for the granting of an easement for a public road or public toll road through the wildlife refuge located in Princess Anne County, Virginia.

August 19, 1950
[H. R. 7043]
[Public Law 718]

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 is authorized to convey to the Commonwealth of Virginia or to a public toll road authority which may now or hereafter be created by the Commonwealth of Virginia a permanent easement for the construction of a public road or public toll road (together with rights for such other uses as may be customary or necessary in connection with the construction or operation of such a road) through the wildlife refuge located in Princess Anne County, Virginia, upon such terms and conditions as he may prescribe: *Provided, however*, That the conveyance authorized by this Act shall be made only upon payment to the United States of a sum equal to the value, as determined by the Secretary of the Interior, of the lands included therein and any such sums shall be credited to the migratory bird conservation fund and shall be available for expenditure in accordance with authorizations relating thereto.

Princess Anne
County, Va.
Conveyance.

Approved August 19, 1950.

[CHAPTER 761]

AN ACT

To provide benefits for the widows of certain persons who were retired or are eligible for retirement under section 6 of the Act entitled "An Act to authorize aids to navigation and for other works in the Lighthouse Service, and for other purposes", approved June 20, 1918, as amended.

August 19, 1950
[H. R. 7192]
[Public Law 719]

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That where—

(1) any former employee (other than a former employee whose position was classified in one of the grades of the professional and scientific service of the Classification Act of 1923, as amended, or a comparable grade of the Classification Act of 1949, or who performed duties of a position comparable to a position so classified after the enactment of law requiring the classification of such positions) of the Lighthouse Service has died or shall hereafter die at a time when he was receiving or was entitled to receive retirement pay under section 6 of the Act entitled "An Act to authorize aids to navigation and for other works in the Lighthouse Service, and for other purposes", approved June 20, 1918, as amended and supplemented (33 U. S. C., secs. 763-765), and

Lighthouse Service.
Widows' benefits.

63 Stat. 972, 954.
5 U. S. C., Sup. III,
§§ 1071-1153.
Ante, pp. 232, 262;
post, p. 1100.

40 Stat. 608.