will not constitute a violation of the first section of this Act. Such affidavit shall be considered prima facie evidence that the acceptance and holding of office or employment by the person executing the affidavit does not or will not constitute a violation of such section.

Emergency work.

(b) An affidavit shall not be required from a person employed by the Government of the United States for less than sixty days for sudden emergency work involving the loss of human life or the destruction of property. This subsection shall not relieve any person from liability for violation of the first section of this Act.

Penalty.

SEC. 3. Any person who violates section 1 of this Act shall be guilty of a felony, and shall be fined not more than $1,000 or imprisoned not more than one year and a day, or both.

Repeals.
63 Stat. 444.
53 Stat. 1148.
61 Stat. 160.

SEC. 4. The following parts of Acts are hereby repealed:

(1) Section 612 of the Housing Act of 1949 (42 U. S. C., sec. 1445);

(2) Section 9A of the Act entitled "An Act to prevent pernicious political activities", approved August 2, 1939 (5 U. S. C., sec. 118j); and

(3) Section 305 of the Labor Management Relations Act, 1947, as amended (29 U. S. C., sec. 188).

Approved August 9, 1955.

Public Law 332 — CHAPTER 692

August 9, 1955
[H. R. 6634]

AN ACT

To provide for the conveyance of one and eight-tenths acres of land, more or less, within the Grapevine Dam and Reservoir project to the city of Grapevine, Texas, for sewage disposal purposes.

Grapevine, Tex.
Conveyance.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the Secretary of the Army is authorized and directed to convey to the city of Grapevine, Texas, a portion of tract A–28 within the Grapevine Dam and Reservoir project, not to exceed two acres, required by the city for the expansion of its sewage treatment plant located on adjoining land belonging to the city, the conveyance to be by quitclaim deed upon payment of 50 per centum of the fair appraised market value thereof, but on condition that in the event the property so conveyed shall fail or cease to be used for disposal purposes, the title thereto shall revert to and revest in the United States; and subject to such reservations, including flowage easements, restrictions, terms, and conditions, as the Secretary of the Army determines to be necessary in the interest of the United States.

Approved August 9, 1955.

Public Law 333 — CHAPTER 693

August 9, 1955
[H. R. 7148]

AN ACT

To amend the Internal Revenue Codes so as to provide a personal exemption with respect to certain dependents in the Republic of the Philippines.

Philippines.
Income tax exemptions.
67 Stat. 471.
26 USC 25.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That section 25 (b) (3) of the Internal Revenue Code of 1939 (defining the term "dependent") is hereby amended by inserting after the fourth sentence thereof the following new sentence: "For taxable years beginning after December 31, 1946, the preceding sentence shall not exclude from the definition of 'dependent' any child of the taxpayer born to him, or

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legally adopted by him, in the Philippine Islands, if (i) the child is a resident of the Republic of the Philippines, and (ii) the taxpayer was a member of the Armed Forces of the United States at the time the child was born to him or legally adopted by him."

68A Stat. 44. 26 USC 152.

SEC. 2. Section 152 (b) (3) of the Internal Revenue Code of 1954 (defining the term "dependent") is hereby amended by striking out "July 5, 1946" and inserting in lieu thereof "January 1, 1956".

Applicability.

SEC. 3. (a) The amendment made by the first section of this Act shall apply with respect to taxable years beginning after December 31, 1946, to which the Internal Revenue Code of 1939 applies.

(b) The amendment made by section 2 of this Act shall apply with respect to taxable years beginning after December 31, 1953, and ending after August 16, 1954.

Approved August 9, 1955.

Public Law 334 CHAPTER 694

August 9, 1955 [H. R. 7035]

AN ACT

To amend section 1 of the Act entitled "An Act to authorize relief of accountable officers of the Government, and for other purposes", approved August 1, 1947 (61 Stat. 720).

Disbursing officers, etc. Relief.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That section 1 of the Act entitled "An Act to authorize relief of accountable officers of the Government, and for other purposes", approved August 1, 1947 (61 Stat. 720, 31 U. S. C. 82a–1), is hereby amended to read as follows:

"The General Accounting Office is authorized, after consideration of the pertinent findings and if in concurrence with the determinations and recommendations of the head of the department or independent establishment concerned, to relieve any disbursing or other accountable officer or agent or former disbursing or other accountable officer or agent of any such department or independent establishment of the Government charged with responsibility on account of physical loss or deficiency of Government funds, vouchers, records, checks, securities, or papers in his charge, or to authorize the reimbursement, from any appropriation or fund available for purposes of the activity in which the loss or deficiency occurred, of amounts paid subsequent to August 1, 1947, by or on behalf of the officer or agent in restitution of the loss or deficiency, if the head of the department or independent establishment determines (1) that such loss or deficiency occurred while such officer or agent was acting in the discharge of his official duties, or that such loss or deficiency occurred by reason of the act or omission of a subordinate of such officer or agent; and (2) that such loss or deficiency occurred without fault or negligence on the part of such officer or agent. This Act shall be applicable only to the actual physical loss or deficiency of Government funds, vouchers, records, checks, securities, or papers, and shall not include deficiencies in the accounts of such officers or agents resulting from illegal or erroneous payments. Whenever it is necessary in the opinion of the Comptroller General to restore or otherwise adjust the account of any disbursing or accountable officer or agent or former disbursing or other accountable officer for relief heretofore or hereafter granted under this Act, the amount of such relief shall, unless another appropriation is specifically provided therefor, be charged to the appropriation or fund available for the expense of the disbursing or other accountable function at the time the adjustment is effected."

Approved August 9, 1955.