

to be due by the General Accounting Office, and judgments rendered against the United States by United States district courts and the United States Court of Claims, as set forth in House Document Numbered 327, Eighty-fourth Congress, \$4,109,201, together with such amounts as may be necessary to pay interest (as and when specified in such judgments or in certain of the settlements of the General Accounting Office or provided by law) and such additional sums due to increases in rates of exchange as may be necessary to pay claims in foreign currency: *Provided*, That no judgment herein appropriated for shall be paid until it shall have become final and conclusive against the United States by failure of the parties to appeal or otherwise: *Provided further*, That, unless otherwise specifically required by law or by the judgment, payment of interest wherever appropriated for herein shall not continue for more than thirty days after the date of approval of this Act.

Approved February 14, 1956.

Public Law 407

CHAPTER 35

AN ACT

To amend section 601 (g) of the Act entitled "An Act to expedite the provision of housing in connection with national defense, and for other purposes", approved October 14, 1940, as amended, to permit transfer of war housing projects to the city of Moses Lake, Washington, and to other communities similarly situated.

February 15, 1956
[H. R. 6298]

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That subsection 601 (g) of the Act entitled "An Act to expedite the provision of housing in connection with national defense, and for other purposes", approved October 14, 1940, as amended, is hereby amended by striking the period at the end thereof and adding the following: "if at the time of the relinquishment or transfer there is in existence in such a municipality a local public agency organized specifically and solely for the purpose of slum clearance and community redevelopment."

Moses Lake,
Wash.

64 Stat. 63.
42 USC 1581.

Approved February 15, 1956.

Public Law 408

CHAPTER 36

AN ACT

To amend section 120 of the Internal Revenue Code of 1939 (relating to unlimited deduction for charitable contributions).

February 15, 1956
[H. R. 7094]

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That section 120 of the Internal Revenue Code of 1939 (relating to unlimited deduction for charitable and other contributions) is hereby amended by striking out "in each of the ten preceding taxable years" and inserting in lieu thereof "in eight of the ten preceding taxable years".

Taxes.
Charitable con-
tributions.
53 Stat. 56.

SEC. 2. (a) Except as provided in subsections (b), (c), and (d), the amendment made by the first section of this Act shall apply to all taxable years to which the Internal Revenue Code of 1939 applies.

Effective date.

(b) Notwithstanding any other provision of law, credit for any overpayment resulting from the amendment made by the first section of this Act shall not be allowed, and the refund of any such overpayment shall be made only if it is established to the satisfaction of the Secretary of the Treasury or his delegate—

Refunds.

68A Stat. 59.
26 USC 170.

68A Stat. 390.
26 USC 2055.

Period of limita-
tion.

53 Stat. 91.

(1) in the case of a taxpayer who has not died at the time the refund is made, that the amount of such refund is to be paid forthwith as a charitable contribution (as defined in section 170 (c) of the Internal Revenue Code of 1954), or

(2) in the case of a taxpayer who has died at the time the refund is made, that (A) an amount equal to the amount of the refund, under the terms of the decedent's will, will be transferred to any person or organization described in section 2055 of the Internal Revenue Code of 1954, and (B) an amount equal to the amount of such transfer is deductible from the value of the gross estate under such section or the corresponding provisions of the Internal Revenue Code of 1939.

No interest shall be paid upon any overpayment resulting from the amendment made by the first section of this Act.

(c) The amount of any refund made under this Act, and the payment or transfer of such amount as described in paragraph (1) or (2) of subsection (b), shall not be taken into account in determining any liability of the taxpayer or his estate for income tax or estate tax under the Federal income tax and estate tax laws.

(d) If a claim for refund relates to an overpayment on account of the amendment made by the first section of this Act, in lieu of the three-year period of limitation prescribed in section 322 (b) (1) of the Internal Revenue Code of 1939, the period shall be seven years from the date prescribed by law for filing the return for the year with respect to which the claim is made. In the case of a claim described in this subsection, the amount of the refund may exceed the portion of the tax paid within the period prescribed in paragraph (2) or (3), whichever is applicable of section 322 (b) of such code, to the extent of the amount of the overpayment attributable to the amendment made by the first section of this Act.

Approved February 15, 1956.

Public Law 409

CHAPTER 37

AN ACT

February 15, 1956
[S. 1683]

To amend the Act of June 13, 1949 (63 Stat. 172), and for other purposes.

Yuma auxiliary
project, Ariz.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the boundaries of the Yuma auxiliary project, Arizona, as limited by the Act of June 13, 1949 (63 Stat. 172), are modified so as to exclude therefrom the following lands, containing two hundred eighty-five and thirteen one-hundredths irrigable acres more or less, and located in Yuma County, Arizona:

TOWNSHIP 10 SOUTH, RANGE 23 WEST, GILA AND SALT RIVER BASE AND
MERIDIAN

Section 6: Southwest quarter northeast quarter northwest quarter, west half northwest quarter southeast quarter northwest quarter, west half east half northwest quarter southeast quarter northwest quarter, southwest quarter southeast quarter northwest quarter, southwest quarter northwest quarter, northwest quarter southwest quarter.

Section 7: Southwest quarter northeast quarter northwest quarter, northwest quarter northwest quarter, northwest quarter southeast quarter northwest quarter, north half southwest quarter northwest quarter, southwest quarter southwest quarter northwest quarter,