

53 Stat. 186, 1396.
26 U. S. C., Supp.
V, § 1604.

49 Stat. 620.
42 U. S. C., Supp.
V, ch. 7.

53 Stat. 183, 1396.
26 U. S. C., Supp.
V, §§ 1600-1611.

49 Stat. 639.
42 U. S. C., Supp.
V, §§ 1101-1110.

49 Stat. 639.
42 U. S. C., Supp.
V, § 1101.
53 Stat. 183, 1396.
26 U. S. C., Supp.
V, § 1600.

Refund.

payer was required under section 1604 of the Federal Unemployment Tax Act to file a return for such year, shall not exceed 90 per centum of the amount which would have been allowable as credit on account of such contributions had they been paid on or before such last day. The provisions of the Social Security Act in force prior to February 11, 1939 (except the provision limiting the credit to amounts paid before the date of filing returns) shall, with respect to the tax for the calendar year 1936, 1937, or 1938, apply to allowance of credit under this section, and the provisions of the Federal Unemployment Tax Act (except section 1601 (a) (3)) shall, with respect to the tax for the calendar year 1939, apply to allowance of credit under this section. The terms used in this subsection shall, with respect to the tax for the calendar year 1936, 1937, or 1938, have the same meaning as when used in title IX of the Social Security Act prior to February 11, 1939, and shall, with respect to the tax for the calendar year 1939, have the same meaning as when used in the Federal Unemployment Tax Act. The total credit allowable against the tax imposed by section 901 of the Social Security Act for the calendar year 1936, 1937, or 1938, or against the tax imposed by section 1600 of the Federal Unemployment Tax Act for the calendar year 1939, shall not exceed 90 per centum of such tax.

(b) REFUND.—Refund of the tax (including penalty and interest collected with respect thereto, if any), based on any credit allowable under this section, may be made in accordance with the provisions of law applicable in the case of erroneous or illegal collection of the tax. No interest shall be allowed or paid on the amount of any such refund.

Approved, October 8, 1940, 11 p.m., E. S. T.

[CHAPTER 758]

JOINT RESOLUTION

To authorize the United States Maritime Commission to furnish to the State of Pennsylvania a vessel suitable for the use of the Pennsylvania State nautical school, and for other purposes.

Resolved by the Senate and House of Representatives of the United States of America in Congress assembled, That the United States Maritime Commission is authorized, under such rules and regulations as it may prescribe, to furnish to the State of Pennsylvania for use by the Pennsylvania State nautical school a vessel suitable for merchant marine training, together with all her apparel, charts, books, and instruments of navigation.

SEC. 2. Any department or independent agency of the Government is hereby authorized, notwithstanding any other provision of law, to supply a suitable vessel for such use by the United States Maritime Commission: *Provided*, That the same can be spared without detriment to the service to which it is assigned.

SEC. 3. Any vessel furnished under the authority of this joint resolution shall be and remain the property of the United States and shall be maintained in good repair by the United States Maritime Commission.

Approved, October 8, 1940.

October 8, 1940
[H. J. Res. 603]
[Pub. Res., No. 101]

Pennsylvania State
Nautical School.
Furnishing vessel
to.

Supply of vessel
by any Government
agency.

Provido.

Vessel to remain
U. S. property.