

[CHAPTER 449]

AN ACT

November 6, 1945
[H. R. 3870]
[Public Law 212]

To name the dam at the Upper Narrows site on the Yuba River, in the State of California, the "Harry L. Englebright Dam".

"Harry L. Englebright Dam," Calif.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the dam constructed under the supervision of the Chief of Engineers, United States Army, at the Upper Narrows site on the Yuba River, in the State of California, and known as the "Englebright Dam", shall hereafter be known and designated as the "Harry L. Englebright Dam". Any law, regulation, document, or record of the United States in which such dam is designated or referred to under the name of "Englebright Dam" shall be held to refer to such dam under and by the name of "Harry L. Englebright Dam".

Approved November 6, 1945.

[CHAPTER 451]

AN ACT

November 7, 1945
[H. R. 4083]
[Public Law 213]

Authorizing the improvement of certain harbors in the interest of commerce and navigation.

Certain harbor improvements.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the following works of improvement for navigation are hereby adopted and authorized, to be prosecuted under the direction of the Secretary of War and supervision of the Chief of Engineers, in accordance with the plans recommended in the reports hereinafter designated and subject to the conditions set forth in said documents, and also subject to the proviso in section 2 of the River and Harbor Act approved March 2, 1945, relating to the time when appropriations shall be made for the prosecution of the projects adopted in said Act:

Ante, p. 12.

Savannah Harbor, Georgia, in accordance with the report submitted in House Document Numbered 227, Seventy-ninth Congress, first session;

Two Harbors (Agate Bay Harbor), Minnesota, in accordance with the report submitted in House Document Numbered 805, Seventy-eighth Congress, second session.

Approved November 7, 1945.

[CHAPTER 453]

AN ACT

November 8, 1945
[H. R. 4309]
[Public Law 214]

To reduce taxation, and for other purposes.

Revenue Act of 1945.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That (a) **SHORT TITLE.**—This Act may be cited as the "Revenue Act of 1945".

(b) **ACT AMENDATORY OF INTERNAL REVENUE CODE.**—Except as otherwise expressly provided, wherever in this Act an amendment or repeal is expressed in terms of an amendment to or repeal of a chapter, subchapter, title, supplement, section, subsection, subdivision, paragraph, subparagraph, or clause, the reference shall be considered to be made to a provision of the Internal Revenue Code.

(c) **MEANING OF TERMS USED.**—Except as otherwise expressly provided, terms used in this Act shall have the same meaning as when used in the Internal Revenue Code.

53 Stat., Pt. 1.
26 U. S. C.; 26 U. S. C., Supp. IV.