

Revenue Code, sec. 1410) are amended to read as follows:

“(1) With respect to wages paid during the calendar years 1939, 1940, 1941, 1942, 1943, 1944, 1945, and 1946, the rate shall be 1 per centum.

“(2) With respect to wages paid during the calendar years 1947 and 1948, the rate shall be 2½ per centum.”

Approved November 8, 1945, 5:17 p.m.

[CHAPTER 454]

AN ACT

To provide for covering into the Treasury of the Philippines certain Philippine funds in the Treasury of the United States.

November 8, 1945  
[S. 1281]  
[Public Law 215]

*Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That notwithstanding any other provision of law, the proceeds of the excise taxes imposed by section 2470 of the Internal Revenue Code, and of the import taxes imposed by sections 2490 and 2491 of the Internal Revenue Code, heretofore or hereafter collected, which but for the enactment of this Act would have been required to be held in separate or special funds and paid into the Treasury of the Philippines, together with any moneys which but for the enactment of this Act would be authorized to be appropriated in accordance with section 503 of the Sugar Act of 1937, as amended, including the unexpended balance of the amount subsequently appropriated under Public Law 371, Seventy-seventh Congress, and any accruals of any of the foregoing, shall be immediately paid into the general funds of the Treasury of the Philippines, to be used for the benefit of the people and government of the Philippine Islands as they may by law provide.*

Philippine Islands.  
Covering into Philippine treasury of certain funds.  
53 Stat. 264.  
26 U. S. C. § 2470; Supp. IV, § 2470.  
53 Stat. 267.  
26 U. S. C. §§ 2490, 2491.

50 Stat. 915.  
7 U. S. C. § 1173; Supp. IV, § 1173.

55 Stat. 855.

Approved November 8, 1945.

[CHAPTER 456]

AN ACT

To amend the Civil Service Retirement Act approved May 29, 1930, as amended, in order to protect the retirement rights of persons who leave the service to enter the armed forces of the United States.

November 9, 1945  
[H. R. 3256]  
[Public Law 216]

*Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That section 5 of the Civil Service Retirement Act of May 29, 1930, as amended, is amended by adding after the second paragraph thereof a new paragraph as follows:*

“No officer or employee to whom this Act applies who during the period of any war, or of any national emergency as proclaimed by the President or declared by the Congress, has left or leaves his position to enter the armed forces of the United States shall be considered as separated from such position for the purposes of this Act by reason of his service with the armed forces of the United States. This paragraph shall not be so construed as to prevent the payment of refunds as provided by section 7 (a) or 12 (b) of this Act.”

SEC. 2. Sections 4, 6, 7, 9, 10, and 12 of the Civil Service Retirement Act of May 29, 1930, as amended, are amended by striking out the words “June 30 of each year” wherever they appear in such sections, and inserting in lieu thereof the words “December 31 of each year”: *Provided, That interest shall not be compounded as of December 31, 1945.*

Civil Service Retirement Act of 1930, amendments.  
46 Stat. 472.  
5 U. S. C. § 707.  
Post, p. 621.

Retirement rights of employees who enter armed forces.

Refunds.  
46 Stat. 474, 476.  
5 U. S. C., Supp. IV, §§ 733, 724.

46 Stat. 471.  
5 U. S. C. § 698 et seq.; Supp. IV, § 698 et seq.

Annual appropriations authorized.

SEC. 3. There are hereby authorized to be appropriated annually to the civil-service retirement and disability fund such sums as may be necessary to meet the cost of this amendment.

Effective date.

SEC. 4. The amendment made by the first section of this Act shall become effective as of September 8, 1939.

Approved November 9, 1945.

[CHAPTER 467]

AN ACT

November 14, 1945  
[S. 131]  
[Public Law 217]

To authorize the conveyance of the United States Fish Hatchery property at Butte Falls, Oregon, to the State of Oregon.

Oregon.  
Conveyance of U. S.  
Fish Hatchery prop-  
erty.

*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 hereby authorized to convey to the State of Oregon, at any time within three years, title to the property known as the United States Fish Hatchery property near Butte Falls, Jackson County, Oregon, consisting of thirteen and two hundred and twenty-seven one-thousandths acres of land, together with improvements thereon.

Reversionary provi-  
sion.

SEC. 2. Any conveyance executed by the Secretary of the Interior to carry out the purposes of this Act shall contain the express condition that the grantee shall use the property exclusively for fish cultural purposes, and the further express condition that the title and right to possession of the lands so conveyed, together with improvements thereon, shall revert to the United States upon a finding by the Secretary, after notice to such grantee and after an opportunity for a hearing, that the grantee had ceased to use the property for such purposes; and such lands and improvements thereon, upon such reversion to the United States, shall be returned to the jurisdiction of the Department of the Interior.

Approved November 14, 1945.

[CHAPTER 468]

AN ACT

November 14, 1945  
[S. 559]  
[Public Law 218]

To amend the Act entitled "An Act to provide for reimbursement of officers, enlisted men, and others, in the naval service of the United States for property lost, damaged, or destroyed in such service", approved October 27, 1943, so as to make the provisions thereof effective with respect to losses occurring on or after October 31, 1941.

Naval service.  
Reimbursement for  
personal property  
losses, etc.

34 U. S. C., Supp.  
IV, § 984.  
Post, p. 662.

*Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled,* That the first section of the Act entitled "An Act to provide for reimbursement of officers, enlisted men, and others, in the naval service of the United States for property lost, damaged, or destroyed in such service", approved October 27, 1943 (57 Stat. 582; U. S. C., Supp. III, title 34, sec. 984), is amended to read as follows: "That the Secretary of the Navy and, subject to appeal to the Secretary of the Navy, such other officer or officers as he may designate for such purposes and under such regulations as he may prescribe, are hereby authorized to consider, and to ascertain, adjust, determine, and pay any claim filed under oath of the commissioned, appointed, enrolled, and enlisted personnel of the Navy and Marine Corps, and of the Coast Guard when operating as a part of the Navy, and of civilian employees of the Naval Establishment, for loss, damage, or destruction of their private personal property, including household effects, occurring on or after October 31, 1941, when such loss, damage, or destruction is not due to fault or negligence on the part of the claimant and has occurred or shall hereafter occur under the following circumstances:

Circumstances.