

[CHAPTER 714]

AN ACT

To provide benefits for certain employees of the United States who are veterans of World War II and lost opportunity for probational civil-service appointments by reason of their service in the armed forces of the United States.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That (a) any person—

(1) whose name appeared on any list of eligibles either (A) at any time between May 1, 1940, and March 16, 1942, with respect to a position the rate of compensation of which is determined by the Classification Act of 1923, as amended, an Act entitled "An Act to adjust the compensation of certain employees in the Customs Service", approved May 29, 1928, as amended, or the second paragraph of section 24 of the Immigration Act of 1917, as amended, or (B) at any time between May 1, 1940, and October 23, 1943, with respect to a position in the field service of the Post Office Department, or (C) at any time between May 1, 1940, and the effective date of this Act, with respect to positions of officers and members of the Metropolitan Police or of the Fire Department of the District of Columbia, and officers and members of the United States Park Police and the White House Police; and

(2) who, pursuant to Executive Order Numbered 9538, dated April 13, 1945, or regulations of the Civil Service Commission covering similar situations in which an eligible lost opportunity for probational appointment because of military service during World War II, was certified for probational appointment to such position, and, subsequently, was given such appointment,

shall, for the purpose of (A) determining his rate of compensation and (B) his seniority rights in the postal field service, be held to have been appointed to such position as of the earliest date on which an eligible standing lower on the same list of eligibles received a probational appointment therefrom: *Provided, however,* That no regular employee in the postal field service shall be reduced to substitute status by reason of the enactment of this Act.

(b) No person shall be entitled to the benefits of this section who has reenlisted after June 1, 1945, in the Regular Military Establishment or after February 1, 1945, in the Regular Naval Establishment.

SEC. 2. No person shall, by reason of the enactment of this Act, be entitled to any compensation for any period prior to the effective date of this Act.

SEC. 3. This Act shall take effect on the first day of the calendar month following the calendar month in which it is enacted.

Approved July 31, 1946.

[CHAPTER 717]

AN ACT

To amend the Internal Revenue Code, and for other purposes.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That section 22 (b) (9) and (10) of the Internal Revenue Code, relating to the exclusion of income from the discharge of indebtedness, be amended by striking out "1946" in each of such paragraphs and inserting in lieu thereof "1947".

July 31, 1946
[H. R. 6903]
[Public Law 577]

Civil service.
Probational ap-
pointments of vet-
erans.

42 Stat. 1488; 45
Stat. 955, 954.
5 U. S. C. §§ 661-674;
Supp. V, § 661 et seq.;
19 U. S. C. §§ 6a-6d;
Supp. V, §§ 6a-6d note;
8 U. S. C. § 109; Supp.
V, § 109.
Ante, pp. 216, 219.

3 CFR, 1945 Supp.,
p. 59.

Postal field service.

Reenlistment in
military service.

Compensation for
prior period.

Effective date.

July 31, 1946
[H. R. 7052]
[Public Law 578]

59 Stat. 574.
26 U. S. C., Supp.
V, § 22 (b) (9), (10).

EXTENSION OF TIME FOR CLAIMING CREDIT OR REFUND WITH RESPECT TO
WAR LOSSES

56 Stat. 852.
26 U. S. C., Supp.
V, § 127 (a).
53 Stat. 91.
26 U. S. C. § 322 (b)
(1).

53 Stat. 92; 56 Stat.
876.
26 U. S. C. § 322 (b)
(2); Supp. V, § 322 (b)
(2), (3).

SEC. 2. If a claim for credit or refund under the internal-revenue laws relates to an overpayment on account of the deductibility by the taxpayer of a loss in respect of property considered destroyed or seized under section 127 (a) of the Internal Revenue Code, relating to war losses, for a taxable year beginning in 1941 or 1942, the three-year period of limitation prescribed in section 322 (b) (1) of the Internal Revenue Code shall in no event expire prior to December 31, 1947. In the case of such a claim filed on or before December 31, 1947, the amount of the credit or refund may exceed the portion of the tax paid within the period provided in section 322 (b) (2) or (3) of the Internal Revenue Code, whichever is applicable, to the extent of the amount of the overpayment attributable to the deductibility of the loss described in this section.

Approved July 31, 1946.

[CHAPTER 718]

AN ACT

July 31, 1946

[H. R. 4590]

[Public Law 579]

To authorize the use by industry of silver held or owned by the United States, and for other purposes.

U. S. silver.
Sale or lease for
manufacturing uses.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That hereafter the Secretary of the Treasury is authorized to sell or lease for manufacturing uses, including manufacturing uses incident to reconversion and the building up of employment in industry, upon such terms as the Secretary of the Treasury shall deem advisable, to any person, partnership, association, or corporation, or any department of the Government, any silver held or owned by the United States at not less than 90.5 cents per fine troy ounce: *Provided,* That at all times the ownership and the possession or control within the United States of an amount of silver of a monetary value equal to the face amount of all outstanding silver certificates heretofore or hereafter issued by the Secretary of the Treasury shall be maintained by the Treasury: *Provided further,* That hereafter each United States coinage mint shall receive for coinage silver mined after July 1, 1946, from natural deposits in the United States or any place subject to the jurisdiction thereof, as provided in the Act of July 6, 1939 (Public Law 165, Seventy-sixth Congress), and tendered to such mint within one year after the month in which the ore from which it is derived was mined, except that the seigniorage to be deducted shall be 30 per centum instead of 45 per centum as provided in section 4 (b) of said Act.

Approved July 31, 1946.

Coinage silver.

53 Stat. 998.
31 U. S. C. §§ 314,
316, 316c, 821, 822a;
Supp. V, §§ 821, 822a.

31 U. S. C. § 316c
(b).

[CHAPTER 719]

AN ACT

July 31, 1946

[H. R. 6486]

[Public Law 580]

To authorize an appropriation for the establishment of a geophysical institute at the University of Alaska.

University of
Alaska.

Whereas the need for a geophysical station in this country, dedicated to the maintenance of geophysical research concerning the Arctic regions, is recognized; and
Whereas the University of Alaska has been performing geophysical research in cooperation with the Department of War, the Department of the Navy, the Federal Communications Commission, the