

with any undertaking approved by the United States (or any of its agencies or instrumentalities) and for which an accounting is made or required to be made to an appropriate governmental agency, and the forgiveness or discharge of any of such amount. Any expenditures (other than expenditures made after the repayment of such grant or loan) attributable to such grant or loan shall not be deductible by the taxpayer as an expense nor increase the basis of the taxpayer's property either for determining gain or loss on sale, exchange, or other disposition or for computing depletion or depreciation, but upon the repayment of any portion of any such grant or loan which has been expended in accordance with the terms thereof such deductions and such increase in basis shall to the extent of such repayment be allowed as if made at the time of such repayment."

Approved January 3, 1951, 10:13 a. m.

[CHAPTER 1212]

AN ACT

To authorize certain construction at military and naval installations, and for other purposes.

January 6, 1951
[H. R. 9633]
[Public Law 910]

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled,

Military and naval
installations.
Construction au-
thorized.

TITLE I

SEC. 101. The Secretary of the Army, under the direction of the Secretary of Defense, is authorized to establish or develop military installations and facilities by the construction, conversion, installation, or equipment of temporary or permanent public works, including buildings, facilities, appurtenances, and utilities, as follows:

Army.

CONTINENTAL UNITED STATES

Facilities for Army Field Force stations, \$79,722,525; facilities for United States Military Academy, \$1,057,400; advance design of future construction projects for Army Field Force stations or United States Military Academy, \$1,000,000; facilities for technical service stations as follows: Ordnance Corps, \$38,025,275; Quartermaster Corps, \$23,277,600; Chemical Corps, \$21,129,000; Signal Corps, \$44,814,500; Corps of Engineers, \$11,677,600; Transportation Corps, \$10,956,200; Finance Corps, \$23,242,000; Adjutant General's Corps, \$2,900,000; Army Medical Service, \$8,663,200; classified construction, \$20,000,000; advance design for future construction projects for technical service stations, \$2,000,000; and acquisition of land or real property, \$3,295,500.

OUTSIDE CONTINENTAL UNITED STATES

Alaska, \$28,105,600; Japan, \$4,415,000; Hawaii, \$923,900; United States Army, Europe, \$53,111,600; United States forces, Austria, \$4,080,000; and advance design of future construction projects for overseas bases, \$1,000,000.

TITLE I-A

SEC. 102. The Secretary of the Army, under the direction of the Secretary of Defense, is authorized to establish or develop military installations and facilities by the construction, conversion, installation, or equipment of temporary or permanent public works, including buildings, facilities, appurtenances, and utilities, as follows:

SPECIAL WEAPONS PROJECT

Construction at classified installations, \$7,500,000.

TITLE II

Navy.

SEC. 201. The Secretary of the Navy, under the direction of the Secretary of Defense, is authorized to establish or develop naval installations and facilities by the construction, conversion, installation, or equipment of temporary or permanent public works, including buildings, facilities, appurtenances, and utilities, as follows:

CONTINENTAL UNITED STATES

Fleet facilities, \$5,460,380; aviation facilities, \$226,913,000; Marine Corps facilities, \$30,055,000; ordnance facilities, \$43,464,480; medical facilities, \$478,000; supply facilities, \$5,490,000; communication facilities, \$7,062,750; classified facilities, \$6,000,000; and advance planning, \$2,625,000.

OUTSIDE CONTINENTAL UNITED STATES

Alaska advance planning, \$660,000; fleet facilities, \$7,430,700; aviation facilities, \$31,542,500; Marine Corps facilities, \$1,500,000; ordnance facilities, \$300,000; supply facilities, \$1,950,000; and communication facilities, \$10,723,500.

TITLE III

Air Force.

SEC. 301. The Secretary of the Air Force, under the direction of the Secretary of Defense, is authorized to establish or develop installations and facilities by the construction, conversion, installation, or equipment of temporary or permanent public works, including buildings, facilities, appurtenances, and utilities, as follows:

CONTINENTAL UNITED STATES

Operational support facilities, \$199,654,000; training facilities, \$133,782,000; depots and logistical facilities, \$58,654,000; communications and navigational aid facilities, \$8,432,000; research and development and test facilities, \$22,864,000; classified facilities, \$5,531,000; and other construction, \$22,550,000.

OUTSIDE CONTINENTAL UNITED STATES

Operational support facilities, \$263,497,000; depots and logistical facilities, \$31,420,000; communications and navigational aid facilities, \$26,535,000; classified facilities, \$14,870,000; and other construction, \$30,828,000.

AIRCRAFT CONTROL AND WARNING SYSTEM

Facilities at classified locations, \$66,987,000.

TITLE IV

GENERAL PROVISIONS

Acquisition of land.

SEC. 401. The Secretary of the Army, the Secretary of the Navy, and the Secretary of the Air Force, under the direction of the Secretary of Defense, are respectively authorized, in order to establish or develop the installations and facilities as authorized by titles I, I-A, II, and III of this Act, to acquire lands and rights pertaining thereto,

Ante, p. 1221.*Supra*.

or other interests therein, including the temporary use thereof, by donation, purchase, exchange of Government-owned lands, or otherwise, without regard to section 3648, Revised Statutes, as amended. When necessary, construction of a public works project authorized by this Act may be commenced prior to approval of title to the underlying land by the Attorney General as required by section 355, Revised Statutes, as amended.

31 U. S. C. § 529.

33 U. S. C. § 733 and note.

Appropriation authorized.

SEC. 402. There are hereby authorized to be appropriated, out of any money in the Treasury of the United States not otherwise appropriated, such sums of money as may be necessary to accomplish the purposes of this Act, but not to exceed:

Ante, p. 1221.

(1) For public works authorized by title I: Inside continental United States, \$291,760,800; outside continental United States, \$91,636,100; or a total of \$383,396,900;

Ante, p. 1221.*Ante*, p. 1222.

(2) For public works authorized by title I-A: A total of \$7,500,000;

(3) For public works authorized by title II: Inside continental United States, \$327,548,610; outside continental United States, \$54,106,700; or a total of \$381,655,310; and

Ante, p. 1222.

(4) For public works authorized by title III: Inside continental United States, \$451,467,000; outside continental United States, \$367,150,000; aircraft control and warning system facilities, \$66,987,000, or a total of \$885,604,000.

Approximate cost of projects.

Ante, pp. 1221, 1222.

SEC. 403. The approximate cost indicated for each of the classes of projects enumerated and authorized by titles I, I-A, II, and III of this Act may, in the discretion of the Secretary concerned, be varied upward or downward, but the total cost of the projects under each title shall not exceed the total appropriations authorized in respect of such title by section 402 of this Act.

Supra.

Family quarters.

SEC. 404. No unit of family quarters with a net floor area in excess of one thousand and eighty square feet shall be constructed under the authority of this Act.

Availability of appropriations.

SEC. 405. Appropriations made to carry out the purposes of this Act shall be available for expenses incident to construction, including administration, overhead, planning and supervision, and shall be available until expended when specifically provided in the appropriation Act.

SEC. 406. Any projects authorized by this Act may be prosecuted under direct appropriations or authority to enter into contracts in lieu of such appropriation.

Transfer of land, etc., restriction.

SEC. 407. Notwithstanding any other provision of law, the Departments of the Army, Navy, and Air Force may not grant or transfer to another Government department or agency other than a military department or to any other party any land or buildings of a permanent nature, or any interests in such property, except equipment no longer serviceable and except easements, leases, or permits deemed to be in the public interest, which shall have been acquired, constructed, or installed pursuant to the provisions of this or any previous Act except as authorized by an Act of Congress enacted subsequent to the date of enactment of this Act.

Approved January 6, 1951.

[CHAPTER 1213]

AN ACT

Making supplemental appropriations for the fiscal year ending June 30, 1951, and for other purposes.

January 6, 1951
[H. R. 9920]

[Public Law 911]

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the following sums are appropriated, out of any money in the Treasury not other-

Second Supplemental Appropriation Act, 1951.