

[CHAPTER 836]

JOINT RESOLUTION

September 1, 1950
[H. J. Res. 497]
[Public Law 749]

Excluding from gross estate of a nonresident alien works of art on loan to the Trustees of the National Gallery of Art.

Internal Revenue
Code, amendment.
53 Stat. 131.
26 U. S. C. § 863.

Resolved by the Senate and House of Representatives of the United States of America in Congress assembled, That section 863 of the Internal Revenue Code (relating to property without the United States) is amended by adding at the end thereof the following new subsection:

“(c) **WORKS OF ART ON LOAN FOR EXHIBITION.**—Works of art owned by a nonresident not a citizen of the United States imported into the United States solely for exhibition purposes, loaned to the Trustees of the National Gallery of Art for such purpose, and, at the time of the death of the owner, on exhibition, or en route to or from exhibition, either in the National Gallery of Art or in such other public gallery or museum as the Trustees of the National Gallery of Art may have designated.”

50 Stat. 683.
D. C. Code § 47-
1601; Sup. VII, § 47-
1601.

SEC. 2. Section 1, article I, title V, of the District of Columbia Revenue Act of 1937, as amended, is hereby further amended by adding the following new subsection:

“(1) Works of art owned by a nonresident of the United States who is not a citizen of the United States lent without charge to the Trustees of the National Gallery of Art solely for exhibition without charge to the general public shall not be deemed to have a taxable situs in the District of Columbia.”

D. C. Code § 47-
1208.

SEC. 3. Paragraph numbered 10 of section 6 of the Act of July 1, 1902 (32 Stat. 620, ch. 1352), as amended, is hereby further amended by adding the following new subparagraph:

“Fifth. Works of art owned by a nonresident of the United States who is not a citizen of the United States lent without charge to the Trustees of the National Gallery of Art solely for exhibition without charge to the general public.”

Applicability.

SEC. 4. The amendments made by section 1 of this joint resolution shall be applicable only with respect to estates of decedents dying after the date of enactment. The amendments made by section 2 of this joint resolution shall be applicable only with respect to decedents dying after the date of enactment. The amendments made by section 3 of this joint resolution shall be applicable beginning July 1, 1950.

Approved September 1, 1950.

[CHAPTER 841]

AN ACT

September 2, 1950
[S. 1140]
[Public Law 750]

To authorize credits to certain public agencies in the United States for costs of construction and operation and maintenance of flood protective levee systems along or adjacent to the lower Colorado River in Arizona, California, and Lower California, Mexico.

Flood protective
levee systems, Col-
orado River.
Credits authorized.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That for the purpose of relieving certain public agencies of the United States of costs heretofore incurred or paid relating to the construction and operation and maintenance of flood protective levee systems along or adjacent to the lower Colorado River in Arizona, California, and Lower California, Mexico, there is hereby authorized:

(a) The transfer by the Secretary of the Interior from the account for the Yuma and Yuma auxiliary irrigation projects to the accounts for the Colorado River front work and levee system project, of all construction, operation, and maintenance costs, other charges and