

## [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

credits relating to the construction and operation and maintenance of the Colorado River front work and levee system adjacent to the Yuma Federal irrigation project in Arizona and California; and

(b) A credit to and on behalf of Imperial Irrigation District of California to be applied against the next succeeding annual payments as the same become due and payable from said district to the United States under any repayment contract by and between Imperial Irrigation District and the United States in an amount not greater than 80 per centum of such items of construction, operation, and maintenance costs heretofore paid or incurred by said district for flood-protection works, including among others, levees, railroads, quarries, river rectification works for flood-control purposes, and appurtenant works and facilities, in, along, or adjacent to the Colorado River in Arizona, California, and Lower California, Mexico, as shall be determined and found to be equitable by the American Commissioner of the International Boundary and Water Commission, United States and Mexico, but in no event shall the total credit exceed \$3,000,000.

SEC. 2. Any other costs and charges allocable or assignable to the Yuma project and not repayable under existing contracts, under water-right applications heretofore or hereafter filed, nor otherwise recoverable, all as may be determined from time to time in any instance by the Secretary of the Interior shall, less applicable credits, be non-reimbursable, and the Secretary, in his discretion, may declare any lands temporarily suspended from a paying status at the date of this enactment to be permanently unproductive, and may adjust the balance of individual construction charge accounts accordingly: *Provided*, That such adjustment shall not include any refund or credit for payment theretofore made on account of lands so declared permanently unproductive.

Adjustments.

Approved September 2, 1950.

[CHAPTER 842]

## AN ACT

To amend section 4311, Revised Statutes (46 U. S. C. 251).

September 2, 1950

[H. R. 9134]

[Public Law 751]

*Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled*, That section 4311 of the Revised Statutes (46 U. S. C. 251), be amended as follows:

After the word "fisheries" add: "Except as otherwise provided by treaty or convention to which the United States is a party, no foreign-flag vessel shall, whether documented as a cargo vessel or otherwise, land in a port of the United States its catch of fish taken on board such vessels on the high seas or fish products processed therefrom, or any fish or fish products taken on board such vessel on the high seas from a vessel engaged in fishing operations or in the processing of fish or fish products."

Foreign-flag vessels.  
Restriction.

Approved September 2, 1950.

[CHAPTER 843]

## JOINT RESOLUTION

Making emergency appropriations for the fiscal year 1951, and for other purposes.

September 2, 1950

[H. J. Res. 537]

[Public Law 752]

*Resolved by the Senate and House of Representatives of the United States of America in Congress assembled*, That there are hereby appropriated, out of any money in the Treasury not otherwise appropriated, or out of applicable corporate or other revenues, receipts, and funds, such amounts as may be necessary to carry out

Emergency appro-  
priations, 1951.