

(6) (A) (relating to the involuntary liquidation and replacement of elective inventories) is hereby amended as follows:

(1) By amending that portion thereof preceding clause (i) to read as follows:

“(A) Adjustment of Net Income and Resulting Tax.—If, for any taxable year beginning after December 31, 1940, and prior to January 1, 1948, the closing inventory of a taxpayer inventorying goods under the method provided in this subsection reflects a decrease from the opening inventory of such goods for such year, and if the taxpayer elects, at such time and in such manner and subject to such regulations as the Commissioner with the approval of the Secretary may prescribe, to have the provisions of this paragraph apply, and if it established to the satisfaction of the Commissioner, in accordance with such regulations, that such decrease is attributable to the involuntary liquidation of such inventory as defined in subparagraph (B), and if the closing inventory of a subsequent taxable year, ending prior to January 1, 1951, reflects a replacement, in whole or in part, of the goods so previously liquidated, the net income of the taxpayer otherwise determined for the year of such involuntary liquidation shall be adjusted as follows:”.

(b) The amendments made by this section shall be applicable with respect to taxable years beginning after December 31, 1940.

Approved September 5, 1950.

56 Stat. 814.
26 U. S. C., Sup. III,
§ 22 (d) (6) (A).
Post, p. 1244.

Applicability.

[CHAPTER 852]

AN ACT

To authorize a preliminary examination and investigation to determine the feasibility and advisability of constructing a multi-purpose tunnel through the Laguna Mountains in San Diego County, California.

September 5, 1950
[H. R. 6339]

[Public Law 757]

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the Chief of Army Engineers is hereby authorized and directed to cause a preliminary examination and investigation to be made to determine the engineering feasibility and economic advisability of constructing a multi-purpose highway and railway tunnel through the Laguna Mountains in San Diego County, California, with a view to improving, for national defense purposes, the route of United States Highway Numbered 80; expediting highway and railway transportation through the Laguna Mountains. There is hereby authorized to be appropriated a sum not to exceed \$50,000 to carry out the purposes of this Act. The Chief of Engineers shall report his recommendations to the Congress within one year from the date funds for this preliminary examination and investigation are made available by the Congress.

Laguna Mountains,
Calif.
Tunnel.

Appropriation au-
thorized.

Approved September 5, 1950.

[CHAPTER 853]

AN ACT

To amend the Act entitled “An Act to establish a Department of Medicine and Surgery in the Veterans’ Administration”, approved January 3, 1946, to provide for the appointment of dental specialists, and for other purposes.

September 5, 1950
[H. R. 8619]

[Public Law 758]

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That sections 8, 10 (a), and 12 of the Act entitled “An Act to establish a Department

Veterans’ Adminis-
tration.
Dental specialists.

59 Stat. 677, 678.
38 U. S. C. §§ 15g,
15i, 15k; Sup. III, § 15g.

of Medicine and Surgery in the Veterans' Administration", approved January 3, 1946, are amended to read as follows:

59 Stat. 675.
38 U. S. C. § 15c.

"SEC. 8. (a) Within the restrictions herein imposed, the Chief Medical Director may rate any doctor appointed under subsection (a) of section 4 of this Act as a medical or surgical specialist, and, upon the recommendation of the Assistant Chief Medical Director for the Dental Services, may rate any doctor of dental surgery or dental medicine, appointed under subsection (a) of section 4 of this Act, as a dental specialist: *Provided*, That no person shall at any one time hold more than one such rating.

"(b) No person may be rated as a medical, surgical, or dental specialist unless he is certified as a specialist by an American specialty board, recognized by the Administrator where such boards exist; or if no such boards exist, he has been examined and found qualified by a board appointed by the Chief Medical Director from specialists of the Department of Medicine and Surgery holding ratings in the specialty to which the candidate aspires: *Provided*, That whenever there are insufficient specialists, rated in the proper specialty, who are readily available to constitute such a board, the Chief Medical Director may substitute consultants with comparable qualifications employed under section 14 of this Act.

59 Stat. 679.
38 U. S. C. § 15m;
Sup. III, § 15m.

"(c) Any person, rated as a medical, surgical, or dental specialist under the provisions of this section shall retain such rating until it shall be withdrawn by the Chief Medical Director: *Provided*, That the Chief Medical Director shall not withdraw any such rating until it shall have been determined by a board of specialists that the person holding such rating is no longer qualified in his specialty.

Allowance in addition to basic pay.

"(d) Any person, rated as a medical, surgical, or dental specialist under the provision of this section, shall receive, in addition to his basic pay, an allowance equal to 25 per centum of such pay: *Provided*, That in no event shall the pay plus the allowance authorized by this subsection exceed \$12,000 per annum."

Disciplinary boards.

SEC. 2. Section 10 (a) of said Act is amended to read as follows: "SEC. 10. (a) The Chief Medical Director, under such regulations as the Administrator shall prescribe, shall from time to time appoint boards to be known as disciplinary boards, each such board to consist of not less than three nor more than five employees, senior in grade, of the Department of Medicine and Surgery, to determine, upon notice and fair hearing, charges of inaptitude, inefficiency, or misconduct of any person employed in a position provided in subsection (a) of section 4 of this Act: *Provided*, That when such charges concern a dentist, the majority of employees on the disciplinary board shall be dentists."

59 Stat. 675.
38 U. S. C. § 15c.

• SEC. 3. Section 12 of said Act is amended to read as follows:

Special advisory group.

"SEC. 12. The Administrator shall establish a special medical advisory group composed of members of the medical, dental, and allied scientific professions, nominated by the Chief Medical Director, whose duties shall be to advise the Administrator, through the Chief Medical Director, and the Chief Medical Director direct, relative to the care and treatment of disabled veterans, and other matters pertinent to the Department of Medicine and Surgery. The special advisory group shall conduct regular calendar quarterly meetings. The number, terms of service, compensation, and allowances to members of such advisory group shall be in accord with existing law and regulations."

Approved September 5, 1950.