

[CHAPTER 663]

AN ACT

To provide for the operation of the recreational facilities within the Chopawamsic recreational demonstration project, near Dumfries, Virginia, by the Secretary of the Interior through the National Park Service, and for other purposes.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That hereafter the lands comprising the Chopawamsic recreational demonstration project transferred to the Secretary of the Interior by Executive Order Numbered 7496, dated November 14, 1936, shall be administered by the Secretary of the Interior through the National Park Service as part of the park system of the National Capital and its environs.

SEC. 2. The Director of the National Park Service, under the direction of the Secretary of the Interior, is authorized—

(a) To prescribe and collect fees and charges for such recreational and other facilities, conveniences, and services as may be furnished by the National Park Service for the accommodation of the public within the said area.

(b) To enter into a contract or contracts with any reliable person, organization, or corporation, without advertising and without securing competitive bids for the operation or performance of any such recreational or other facilities, conveniences, and services within the said area.

All revenues collected by the National Park Service, pursuant to the authority of this section, shall be deposited in the Treasury of the United States to the credit of miscellaneous receipts.

SEC. 3. The director of the National Park Service, under the direction of the Secretary of the Interior, is authorized to exercise and perform with respect to the said area all the powers and duties that are conferred and imposed upon him by law in relation to the construction, maintenance, care, custody, policing, upkeep, and repair of the public buildings and parks in the District of Columbia.

Approved, August 13, 1940.

August 13, 1940

[S. 2493]

[Public, No. 763]

Chopawamsic recreational demonstration project.

Administration through National Park Service.

Fees.

Contracts for operation of facilities, etc.

Revenues.

Powers and duties of director, National Park Service.

[CHAPTER 664]

AN ACT

To provide for more uniform coverage of certain persons employed in coal-mining operations with respect to insurance benefits provided for by certain Federal Acts, 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 1 (a) of the Railroad Retirement Act of 1937, section 1 (a) of the Carriers Taxing Act of 1937, section 1532 (a) of the Internal Revenue Code, and section 1 (a) of the Railroad Unemployment Insurance Act are amended, effective in the case of each such Act as of the date of its enactment, by adding at the end of each such section the following new sentence: "The term 'employer' shall not include any company by reason of its being engaged in the mining of coal, the supplying of coal to an employer where delivery is not beyond the mine tipple, and the operation of equipment or facilities therefor, or in any of such activities."

SEC. 2. Section 1 (a) of the Railroad Retirement Act of 1935 and paragraph First of section 1 of the Railway Labor Act, as amended, are amended, effective in the case of each such Act as of the date of its enactment, by adding at the end of each such section and paragraph the following new sentence: "The term 'carrier' shall not include any company by reason of its being engaged in the mining of coal, the supplying of coal to a carrier where delivery is

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Coal-mining employees.

Exemption from certain laws.

50 Stat. 307, 435; 53 Stat. 181; 52 Stat. 1094.

45 U. S. C., Supp. V, §§ 228a (a), 261 (a); 26 U. S. C., Supp. V, § 1532 (a); 45 U. S. C., Supp. V, § 351 (a).

Limitation on term "employer."

49 Stat. 967; 50 Stat. 307.

45 U. S. C., Supp. V, § 228a (m).

44 Stat. 577.

45 U. S. C. § 151.

Limitation on term "carrier."

not beyond the mine tipple, and the operation of equipment or facilities therefor, or in any of such activities."

Sec. 3. Section 1 (b) of the Railroad Retirement Act of 1937, section 1 (b) of the Carriers Taxing Act of 1937, section 1532 (b) of the Internal Revenue Code, the first paragraph of section 1 (d) of the Railroad Unemployment Insurance Act, section 1 (b) of the Railroad Retirement Act of 1935, and paragraph Fifth of section 1 of the Railway Labor Act, as amended, are amended, in the case of each such Act as of the date of its enactment, by adding at the end of each such section and paragraph the following new paragraph:

"The term 'employee' shall not include any individual while such individual is engaged in the physical operations consisting of the mining of coal, the preparation of coal, the handling (other than movement by rail with standard railroad locomotives) of coal not beyond the mine tipple, or the loading of coal at the tipple."

Sec. 4. (a) The laws hereby expressly amended, the Social Security Act, approved August 14, 1935, and all amendments thereto, shall operate as if each amendment herein contained had been enacted as a part of the law it amends, at the time of the original enactment of such law.

(b) No person (as defined in the Carriers Taxing Act of 1937) shall be entitled, by reason of the provisions of this Act, to a refund of, or relief from liability for, any income or excise taxes paid or accrued, pursuant to the provisions of the Carriers Taxing Act of 1937 or subchapter B of chapter 9 of the Internal Revenue Code, prior to the date of the enactment of this Act by reason of employment in the service of any carrier by railroad subject to part I of the Interstate Commerce Act, but any individual who has been employed in such service of any carrier by railroad subject to part I of the Interstate Commerce Act as is excluded by the amendments made by this Act from coverage under the Carriers Taxing Act of 1937 and subchapter B of chapter 9 of the Internal Revenue Code, and who has paid income taxes under the provisions of such Act or subchapter, and any carrier by railroad subject to part I of the Interstate Commerce Act which has paid excise taxes under the provisions of the Carriers Taxing Act of 1937 or subchapter B of chapter 9 of the Internal Revenue Code, may, upon making proper application therefor to the Bureau of Internal Revenue, have the amount of taxes so paid applied in reduction of such tax liability with respect to employment, as may, by reason of the amendments made by this Act, accrue against them under the provisions of title VIII of the Social Security Act or the Federal Insurance Contributions Act (subchapter A of chapter 9 of the Internal Revenue Code).

(c) Nothing contained in this Act shall operate (1) to affect any annuity, pension, or death benefit granted under the Railroad Retirement Act of 1935 or the Railroad Retirement Act of 1937, prior to the date of enactment of this Act, or (2) to include any of the services on the basis of which any such annuity or pension was granted, as employment within the meaning of section 210 (b) of the Social Security Act or section 209 (b) of such Act, as amended. In any case in which a death benefit alone has been granted, the amount of such death benefit attributable to services, coverage of which is affected by this Act, shall be deemed to have been paid to the deceased under section 204 of the Social Security Act in effect prior to January 1, 1940, and deductions shall be made from any insurance benefit or benefits payable under the Social Security Act, as amended, with respect to wages paid to an individual for such services until such deductions total the amount of such death benefit attributable to such services.

50 Stat. 308, 436; 53 Stat. 182; 52 Stat. 1004; 49 Stat. 968; 44 Stat. 577.

45 U. S. C., Supp. V, §§ 228a (b), 261 (b); 26 U. S. C., Supp. V, § 1532 (b); 45 U. S. C., Supp. V, §§ 351 (d), 228a (b); 45 U. S. C. § 151.

Limitation on term "employee."

Amendments retroactive.
49 Stat. 620.
42 U. S. C., Supp. V, ch. 7.

Application of taxes paid by designated carriers and employees.

50 Stat. 435.
45 U. S. C., Supp. V, §§ 261-273, 53 Stat. 179.
26 U. S. C., Supp. V, §§ 1500-1537.

24 Stat. 379.
49 U. S. C., ch. 1; Supp. V, ch. 1.

49 Stat. 636; 53 Stat. 175.

42 U. S. C., Supp. V, §§ 1001-1011; 26 U. S. C., Supp. V, §§ 1400-1432.

Prior annuities, etc., granted under Railroad Retirement Acts.
45 U. S. C., Supp. V, §§ 228a-228r.

49 Stat. 625; 53 Stat. 1373.

42 U. S. C., Supp. V, §§ 409 (b), 410.

49 Stat. 624.
42 U. S. C., Supp. V, § 404.
42 U. S. C., Supp. V, ch. 7.

(d) Nothing contained in this Act shall operate to affect the benefit rights of any individual under the Railroad Unemployment Insurance Act for any day of unemployment (as defined in section 1 (k) of such Act) occurring prior to the date of enactment of this Act.

SEC. 5. Any application for payment filed with the Railroad Retirement Board prior to, or within sixty days after, the enactment of this Act shall, under such regulations as the Social Security Board may prescribe, be deemed to be an application filed with the Social Security Board by such individual or by any person claiming any payment with respect to the wages of such individual, under any provision of section 202 of the Social Security Act, as amended.

SEC. 6. Nothing contained in this Act, nor the action of Congress in adopting it, shall be taken or considered as affecting the question of what carriers, companies, or individuals, other than those in this Act specifically provided for, are included in or excluded from the provisions of the various laws to which this Act is an amendment.

SEC. 7. (a) Notwithstanding the provisions of section 1605 (b) of the Internal Revenue Code, no interest shall, during the period February 1, 1940, to the eighty-ninth day after the date of enactment of this Act, inclusive, accrue by reason of delinquency in the payment of the tax imposed by section 1600 with respect to services affected by this Act performed during the period July 1, 1939, to December 31, 1939, inclusive, with respect to which services amounts have been paid as contributions under the Railroad Unemployment Insurance Act prior to the date of enactment of this Act.

(b) Notwithstanding the provisions of section 1601 (a) (3) of the Internal Revenue Code, the credit allowable under section 1601 (a) against the tax imposed by section 1600 for the calendar year 1939 shall not be disallowed or reduced by reason of the payment into a State unemployment fund after January 31, 1940, of contributions with respect to services affected by this Act performed during the period July 1, 1939, to December 31, 1939, inclusive, with respect to which services amounts have been paid as contributions under the Railroad Unemployment Insurance Act prior to the date of enactment of this Act: *Provided*, That this subsection shall be applicable only if the contributions with respect to such services are paid into the State unemployment fund before the ninetieth day after the date of enactment of this Act.

Approved, August 13, 1940.

[CHAPTER 665]

AN ACT

To authorize the construction of certain facilities in Marjorie Park, Davis Island, Tampa, Florida, and for other purposes.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the Federal Works Administrator be, and he is hereby, authorized to accept on behalf of the United States of America, without cost, title to a tract of land in Marjorie Park, Davis Island, Tampa, Florida, suitable for use for the site of a United States quarantine station.

SEC. 2. There is hereby authorized to be appropriated the sum of \$76,000 to be expended by the Federal Works Administrator for the construction and installation of such buildings, utilities, and appurtenances thereto on the tract of land herein authorized to be acquired to replace the existing United States quarantine station adjoining MacDill Field, Florida.

SEC. 3. Upon completion of the construction above authorized, the Federal Works Administrator is hereby authorized and directed to

Preservation of benefit rights.
52 Stat. 1094.
45 U. S. C., Supp. V, §§ 351-367.
52 Stat. 1095.

Application for payment.
When deemed filed with Social Security Board.

53 Stat. 1363.
42 U. S. C., Supp. V, § 402.

Inapplicability of Act.

Nonaccrual of interest on designated tax.

53 Stat. 186.
26 U. S. C., Supp. V, § 1605 (b).

53 Stat. 1387.
26 U. S. C., Supp. V, § 1600.

52 Stat. 1094.
45 U. S. C., Supp. V, §§ 351-367.

Designated tax credit not to be disallowed, etc.

53 Stat. 1387.
26 U. S. C., Supp. V, §§ 1600, 1601 (a), 1601 (a) (3).

52 Stat. 1094.
45 U. S. C., Supp. V, §§ 351-367.

Proviso.
Condition.

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[S. 4106]

[Public. No. 765]

Marjorie Park, Davis Island, Tampa, Fla.
Site for U. S. quarantine station.

Appropriation for construction of buildings, etc., authorized.

Transfer of designated land, etc., to Secretary of War.