

(b) Clauses (1), (2), (3), and (4) of section 1410 of the Federal Insurance Contributions Act (section 1410 of the Internal Revenue Code, relating to the rate of tax on employers) are amended to read as follows:

“(1) With respect to wages paid during the calendar years 1939, 1940, 1941, 1942, 1943, 1944, and 1945, the rate shall be 1 per centum.

“(2) With respect to wages paid during the calendar years 1946, 1947, and 1948, the rate shall be 2½ per centum.

“(3) With respect to wages paid after December 31, 1948, the rate shall be 3 per centum.”

Approved December 16, 1944.

53 Stat. 175.
26 U. S. C. § 1410;
Supp. III, § 1410.
Anti. P. 93.

[CHAPTER 601]

AN ACT

To authorize the Secretary of the Interior to dispose of certain lands heretofore acquired for the nonreservation Indian boarding school known as Sherman Institute, California.

December 16, 1944
[S. 1530]
[Public Law 490]

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the Secretary of the Interior is hereby authorized in his discretion and subject to such terms and conditions as he may prescribe, to sell or exchange all or any part of those two certain tracts of land containing ten acres and one hundred acres more or less, respectively, heretofore acquired by the United States for the use of the nonreservation Indian boarding school known as Sherman Institute, Riverside, California, by deed dated August 30, 1900, from Frank A. Miller and Isabella D. Miller and by deed dated September 10, 1901, from George Frost, president of the Riverside Land Company. In effecting any sale or exchange hereunder the Secretary of the Interior is authorized to execute such deeds or other instruments as may be necessary to transfer the title to any land so sold or exchanged, and the proportionate share or shares of capital stock of the Riverside Water Company evidencing the right of the lands so sold or exchanged to participate in the use of water furnished by said company for domestic and/or irrigation purposes. Any exchanges of land and/or water rights effected pursuant to this Act shall be on an equal-value basis.

Sherman Institute,
Riverside, Calif.
Sale or exchange of
land.

SEC. 2. That the proceeds derived from any sale made under authority of this Act shall be deposited in the Treasury of the United States as school revenues, pursuant to the Act of May 27, 1926 (44 Stat. 560), and shall be available in the discretion of the Secretary of the Interior for the purchase of other lands for the use of said Sherman Institute, including the water right or shares of water stock representing the right of the lands so purchased to the use of water for irrigation and/or domestic purposes.

Use of proceeds from
sale.

26 U. S. C. § 155.

Approved December 16, 1944.

[CHAPTER 602]

AN ACT

To amend section 1, Act of June 29, 1940 (54 Stat. 703), for the acquisition of Indian lands for the Grand Coulee Dam and Reservoir, and for other purposes.

December 16, 1944
[S. 1597]
[Public Law 497]

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the first paragraph of section 1 of the Act approved June 29, 1940 (54 Stat. 703), be amended to read as follows: “That, in aid of the construction, operation and maintenance of the Columbia Basin project (formerly the Grand Coulee Dam project), authorized by the Act of August 30,

Columbia Basin
project.
16 U. S. C., Supp.
III, § 835d.
Acquisition of In-
dian lands.

49 Stat. 1040.
43 U. S. C. §§ 375a,
380a, 387-389, 485-487k.
16 U. S. C., Supp.
III, §§ 835 to 835c-5.

Restriction on reser-
voir sites; exception.

Construction of pipe
lines, etc.

1935 (49 Stat. 1028), the Act of August 4, 1939 (53 Stat. 1187), and the Columbia Basin Project Act (Public, Numbered 8, Seventy-eighth Congress, first session, 57 Stat. 14), there is hereby granted to the United States, subject to the provisions of this Act, (a) all the right, title, and interest of the Indians in and to the tribal and allotted lands within the Spokane and Colville Reservations, including sites of agency and school buildings and related structures and unsold lands in the Klaxta town site, as may be designated therefor by the Secretary of the Interior from time to time: *Provided*, That no lands shall be taken for reservoir purposes above the elevation of one thousand three hundred and ten feet above sea level as shown by General Land Office surveys, except in Klaxta town site and except where in the judgment of the Secretary of the Interior, special circumstances concerning the reservoir or its operation and maintenance require the taking of land above that elevation; and (b) such other interests in or to any such lands and property within these reservations as may be required and as may be designated by the Secretary of the Interior from time to time for the construction of pipe lines, highways, railroads, telegraph, telephone, and electric-transmission lines in connection with the project, or for the relocation or reconstruction of such facilities made necessary by the construction of the project."

Approved December 16, 1944.

[CHAPTER 603]

AN ACT

December 16, 1944
[S. 1801]
[Public Law 498]

To authorize the Secretary of the Navy to convey to The Virginian Railway Company, a corporation, for railroad-yard-enlargement purposes, a parcel of land of the Camp Allen Reservation at Norfolk, Virginia.

Camp Allen Reser-
vation, Norfolk, Va.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the Secretary of the Navy is hereby authorized to convey to The Virginian Railway Company, a corporation, upon such terms and conditions as he may prescribe, all right, title, and interest of the United States of America in and to a strip or parcel of land of the Camp Allen Reservation, Norfolk, Virginia, for the enlargement of its railroad yard, said parcel of land being more particularly described as follows:

Beginning at point "C" on PW Drawing Numbered 10,545, on file in the Navy Department, which point is north forty-nine degrees forty-four minutes west and three hundred and twenty feet more or less distant from the center line of the Seventh Avenue entrance into Camp Allen and is on the present right-of-way line of The Virginian Railway Company; thence north fifty-four degrees twenty-six minutes thirty seconds west two hundred and forty-three and sixty-four one-hundredths feet, more or less, to point "D"; thence north forty-nine degrees forty-four minutes west one thousand and fifty-six and seventy-one one-hundredths feet, more or less, to point "E"; thence north sixty-five degrees nineteen minutes fourteen seconds west three hundred and seventy-three and nine one-hundredths feet, more or less, to point "A"; thence to the right along the arc of a curve having a radius of six hundred and two and eighty one-hundredths feet, more or less, for a distance of three hundred and eighty-six and thirty-two one-hundredths feet, more or less, to point "B"; thence south forty-nine degrees forty-four minutes east one thousand two hundred and ninety-nine and fifty-five one-hundredths feet, more or less to the point of beginning; containing all told ninety-three one-hundredths acre, more or less, situated in Norfolk, Virginia.

Approved December 16, 1944.