

## Public Law 27

## CHAPTER 46

May 8, 1951  
[S. 803]

## AN ACT

To authorize the sale of post route and rural delivery maps, opinions of the Solicitor, and transcripts of hearings before trial examiners, at rates to be determined by the Postmaster General.

Postmaster General.  
Sale of post route  
maps, etc.

*Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled,* That the Postmaster General may authorize the sale of—

- (1) post route and rural delivery maps;
- (2) opinions of the Solicitor for the Post Office Department; and
- (3) transcripts of hearings before the trial examiners for the Post Office Department;

at such rates as he determines to be fair and reasonable: *Provided,* That such shall not be sold at a price that represents more than the cost thereof.

Approved May 8, 1951.

## Public Law 28

## CHAPTER 49

## JOINT RESOLUTION

May 11, 1951  
[S. J. Res. 72]

To provide certain benefits for certain persons who shall have served in the Armed Forces of the United States on and after June 27, 1950.

Armed Forces.  
Medical and other  
benefits.

*Resolved by the Senate and House of Representatives of the United States of America in Congress assembled,* That any person who shall have served in the active service in the Armed Forces of the United States on or after June 27, 1950, and prior to such date as shall thereafter be determined by Presidential proclamation or concurrent resolution of the Congress, shall, subject to other provisions of law and Veterans Regulations administered by the Veterans' Administration, be entitled to benefits of medical, hospital, and domiciliary care, burial benefits, and they and their dependents shall be entitled to compensation or pension provided by law for persons who served during the period of World War II.

Approved May 11, 1951.

## Public Law 29

## CHAPTER 56

## AN ACT

May 12, 1951  
[H. R. 136]

Allowing the consumer of gasoline to deduct, for income-tax purposes, State taxes on gasoline imposed on the wholesaler and passed on to the consumer.

Internal Revenue  
Code, amendment.  
53 Stat. 12.  
26 U. S. C. § 23 (c)  
(3).

*Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled,* That section 23 (c) (3) of the Internal Revenue Code (relating to deduction of retail sales taxes) is hereby amended to read as follows:

“(3) GASOLINE AND RETAIL SALES TAXES.—In the case of a tax imposed by any State, Territory, District, or possession of the United States, or any political subdivision thereof, upon persons engaged in selling tangible personal property at retail, or upon persons selling gasoline or other motor vehicle fuels either at wholesale or retail, which is measured by the gross sales price or the gross receipts from the sale or which is a stated sum per

unit of such property sold, or upon persons engaged in furnishing services at retail, which is measured by the gross receipts for furnishing such services, if the amount of such tax is separately stated, then to the extent that the amount so stated is paid by the consumer (otherwise than in connection with the consumer's trade or business) to his vendor such amount shall be allowed as a deduction in computing the net income of such consumer as if such amount constituted a tax imposed upon and paid by such consumer."

SEC. 2. The amendment made by this Act shall apply to taxable years beginning after December 31, 1950.

Approved May 12, 1951.

Public Law 30

CHAPTER 75

AN ACT

May 15, 1951  
[S. 998]

To facilitate the financing of the defense contracts by banks and other financing institutions, to amend the Assignment of Claims Act of 1940, 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 of the Assignment of Claims Act of 1940, approved October 9, 1940 (54 Stat. 1029), is amended by striking out all after clause 3 of the proviso and inserting in lieu thereof the following:

Assignment of Claims Act of 1940, amendment. 31 U. S. C. § 203; Sup. IV, § 203; 41 U. S. C. § 15.

"4. That in the event of any such assignment, the assignee thereof shall file written notice of the assignment together with a true copy of the instrument of assignment with (a) the contracting officer or the head of his department or agency; (b) the surety or sureties upon the bond or bonds, if any, in connection with such contract; and (c) the disbursing officer, if any, designated in such contract to make payment.

Filing of written notice by assignee.

"Notwithstanding any law to the contrary governing the validity of assignments, any assignment pursuant to the Assignment of Claims Act of 1940, as amended, shall constitute a valid assignment for all purposes.

Validity of assignment.

"In any case in which moneys due or to become due under any contract are or have been assigned pursuant to this section, no liability of any nature of the assignor to the United States or any department or agency thereof, whether arising from or independently of such contract, shall create or impose any liability on the part of the assignee to make restitution, refund, or repayment to the United States of any amount heretofore since July 1, 1950, or hereafter received under the assignment.

Nonliability of assignee.

"Any contract of the Department of Defense, the General Services Administration, the Atomic Energy Commission, or any other department or agency of the United States designated by the President, except any such contract under which full payment has been made, may, in time of war or national emergency proclaimed by the President (including the national emergency proclaimed December 16, 1950) or by Act or joint resolution of the Congress and until such war or national emergency has been terminated in such manner, provide or be amended without consideration to provide that payments to be made to the assignee of any moneys due or to become due under such contract shall not be subject to reduction or set-off, and if such provision or one to the same general effect has been at any time heretofore or is hereafter included or inserted in any such contract, payments to

Defense Department, etc., contracts. Set-off, etc., of assignor's liability to U. S.

50 U. S. C., Sup. IV, app., note prec. § 2.