

## Public Law 33

## CHAPTER 83

## JOINT RESOLUTION

To provide for continuation of authority for regulation of exports.

May 16, 1951  
[H. J. Res. 197]

*Resolved by the Senate and House of Representatives of the United States of America in Congress assembled, That section 12 of the Export Control Act of 1949 is hereby amended by striking out "1951" and inserting in lieu thereof "1953".*

63 Stat. 9,  
50 U. S. C., Sup. IV,  
app. § 2032.

Approved May 16, 1951.

## Public Law 34

## CHAPTER 92

## AN ACT

To amend section 10 of Public Law 378, Eighty-first Congress.

May 17, 1951  
[H. R. 2654]

*Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That subsection (b) of section 10 of the Act entitled "An Act to amend certain provisions of the Internal Revenue Code", approved October 25, 1949 (Public Law 378), is hereby amended (1) by striking out "within one year from such date" and inserting in lieu thereof "at any time prior to January 1, 1952", and (2) by striking out "within one year from the date of the enactment of this Act" and inserting in lieu thereof "prior to January 1, 1952".*

Internal Revenue  
Code, amendment.

63 Stat. 897,  
26 U. S. C., Sup. IV,  
§ 939 note.

Approved May 17, 1951.

## Public Law 35

## CHAPTER 93

## AN ACT

To amend section 153 (b) of the Internal Revenue Code.

May 17, 1951  
[H. R. 3196]

*Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That, effective with respect to taxable years beginning after December 31, 1949, section 153 (b) of the Internal Revenue Code (relating to special returns required from trusts claiming charitable, etc., deductions under section 162 (a) of such code) is hereby amended by adding at the end thereof the following:*

Internal Revenue  
Code, amendment.

64 Stat. 960,  
26 U. S. C., Sup. IV,  
§ 153 (b).  
53 Stat. 66; 64 Stat.  
956.  
26 U. S. C. § 162 (a);  
Sup. IV, § 162 (a).

"This subsection shall not apply in the case of a taxable year if all the net income for such year, determined under the applicable principles of the law of trusts, is required to be distributed currently to the beneficiaries."

Approved May 17, 1951.

## Public Law 36

## CHAPTER 94

## AN ACT

To provide that on and after January 1, 1952, dividends on national service life insurance shall be applied in payment of premiums unless the insured has requested payment of dividends in cash.

May 18, 1951  
[H. R. 321]

*Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That section 602 (f) of the National Service Life Insurance Act of 1940, as amended, is*

National Service  
Life Insurance Act of  
1940, amendment.  
54 Stat. 1009.  
38 U. S. C., Sup. IV,  
§ 802 (f).