

Public Law 144

CHAPTER 383

AN ACT

September 13, 1951
[H. R. 4260]

To authorize the Secretary of the Army to transfer to the Department of the Interior the Quartermaster Experimental Fuel Station, Pike County, Missouri.

Quartermaster Ex-
perimental Fuel Sta-
tion, Pike County,
Mo.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the Secretary of the Army is authorized to transfer to the Department of the Interior, without compensation therefor, for use in connection with the development of synthetic liquid fuels, all that real property and interests therein, comprising approximately three hundred and ninety-one acres, known as the Quartermaster Experimental Fuel Station in Pike County, Missouri, as delineated on map dated July 13, 1948, designated as "Final Project Ownership Map, Quartermaster Experimental Fuel Station", on file in the Office, Chief of Engineers, Department of the Army, and all personal property therein at the time of approval of this Act: *Provided*, That at such time as the property herein authorized for transfer is no longer required for the purpose stated, it shall be returned to the Department of the Army.

Approved September 13, 1951.

Public Law 145

CHAPTER 400

AN ACT

September 14, 1951
[H. R. 4014]

To amend section 3121 of the Internal Revenue Code.

Internal Revenue
Code, amendment.
53 Stat. 363.
26 U. S. C. § 3121.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That section 3121 of the Internal Revenue Code is hereby amended by striking out "(d)" at the beginning of subsection (d) and inserting in lieu thereof "(e)", and by inserting after subsection (c) the following:

"(d) **APPLICABILITY OF OTHER LAWS.**—The provisions, including penalties, of sections 9 and 10 of the Federal Trade Commission Act (U. S. C., title 15, secs. 49, 50), as now or hereafter amended, shall be applicable to the jurisdiction, powers, and duties under this part of the Secretary, and to any person (whether or not a corporation) subject to the provisions of this part."

38 Stat. 722.

53 Stat. 28.
26 U. S. C. § 53 (a)
(2).

SEC. 2. Notwithstanding the six-month limitation contained in section 53 (a) (2) of the Internal Revenue Code, extensions of time may be granted under such section, but not beyond November 15, 1951, for the filing by any corporation subject to the excess profits tax imposed by chapter 1 of such code of the return of the taxes imposed by such chapter for any taxable year ending after June 30, 1950, and before February 1, 1951.

Approved September 14, 1951.

Public Law 146

CHAPTER 401

AN ACT

September 15, 1951
[H. R. 3463]

To authorize the transfer of certain naval vessels.

Transfer of certain
naval vessels.

Ante, p. 4.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That, notwithstanding the provisions of section 4 of Public Law 3, Eighty-second Congress, approved March 10, 1951, the transfer of two destroyer

escorts to France, two destroyer escorts to Denmark, three destroyer escorts to Peru, and two destroyer escorts to Uruguay is authorized under the provisions and limitations contained in the Mutual Defense Assistance Act of 1949, as amended.

SEC. 2. Notwithstanding the provisions of section 4 of Public Law 3, Eighty-second Congress, approved March 10, 1951, the transfer of eight destroyer escorts to Brazil, one destroyer escort to Great Britain, and six destroyer escorts to France is authorized under the provisions and limitations contained in the Mutual Defense Assistance Act of 1949, as amended: *Provided*, That the destroyer escorts, the transfer of which is authorized by this section, are on the date of approval of this Act in the possession of the Governments named in this section under agreements made pursuant to an Act to promote the defense of the United States, approved March 11, 1941, as amended.

Approved September 15, 1951.

63 Stat. 714.
22 U. S. C. § 1571
note.

55 Stat. 31.
22 U. S. C. § 4111 note.

Public Law 147

CHAPTER 402

AN ACT

To amend section 125 of the National Defense Act to provide that distinctive mark or insignia shall not be required in the uniforms worn by members of the National Guard of the United States, both Army and Air.

September 15, 1951
[H. R. 4113]

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That section 125, National Defense Act (39 Stat. 216), as amended, be further amended by deleting after the word "by" in the second proviso the words "officers or enlisted men of the National Guard, or by".

Approved September 15, 1951.

10 U. S. C. § 1393.

Public Law 148

CHAPTER 404

AN ACT

To provide that certain functions of the Comptroller of the Currency which relate to building associations organized in, or doing business in, the District of Columbia shall hereafter be performed by the Home Loan Bank Board, and for other purposes.

September 15, 1951
[H. R. 3957]

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That section 691 of the Act of March 3, 1901, entitled "An Act to establish a code of law for the District of Columbia", as amended (D. C. Code, sec. 26-404), is hereby amended—

District of Colum-
bia,
Home Loan Bank
Board.
31 Stat. 1299.

(1) by striking out "the Comptroller of the Currency, in addition to the powers conferred upon him by law for the examination of national banks, is further authorized, whenever he may deem it useful", and by inserting in lieu thereof "the Home Loan Bank Board is authorized, whenever such Board may deem it useful";

(2) by striking out "not exceed the sum of twenty-five dollars for the first five hundred thousand dollars or fractional part thereof of assets and the sum of ten dollars for each additional two hundred and fifty thousand dollars or fractional part thereof of assets, and";

(3) by striking out "The said comptroller shall also have power to take possession of any company or association whenever in his judgment it is insolvent or is knowingly violating the laws under which such company is incorporated, and to liquidate the same in