

wines, (2) rectifier for rectification or for bottling, or which have been used in the process of rectification, under Government supervision as provided by law and regulations, or (3) a wholesale or retail liquor dealer, all hereinafter referred to as the possessor or possessors. The refunds and credits authorized by this Act may be made to (1) any of the possessors, except a retail liquor dealer, or (2) to any distiller, winemaker, rectifier, importer, or wholesale liquor dealer who replaced for the possessor the full equivalent of the distilled spirits or wines so lost or rendered unmarketable or condemned, without compensation, remuneration, payment, or credit of any kind in respect of the tax, or tax and duty, on such spirits or wines. A claim for the amount of such tax, or such tax and duty, shall be filed with the Secretary of the Treasury within ninety days from the date of enactment of this Act. The claimant shall furnish proof to the Secretary's satisfaction that (1) the internal revenue tax on such spirits or wines, or the tax and duty if imported, was fully paid, (2) such spirits or wines were lost or rendered unmarketable or condemned by a duly authorized health official of the United States or of a State, (3) the claimant was not indemnified by any valid claim of insurance or otherwise against loss of the tax, or tax and duty, paid on the spirits or wines, and (4) in those cases where applicable, that the claimant has had replaced for the possessor the full equivalent of the spirits or wines so lost or rendered unmarketable or condemned, without compensation, remuneration, payment, or credit of any kind in respect of the tax, or tax and duty, on such spirits or wines.

Destruction after  
refund or credit.

(b) When the Secretary, pursuant to this Act, makes refund, or allows credit, in the amount of the tax, or tax and duty, on spirits or wines rendered unmarketable or condemned by a duly authorized health official, such spirits or wines shall be destroyed under the supervision of the Secretary or his delegate, unless such spirits or wines were, prior to the enactment of this Act, destroyed under the supervision or observation of the Secretary or his delegate.

Issuance of  
stamps.

(c) Where credit is allowed to a distiller, winemaker, or rectifier for the internal revenue tax previously paid as aforesaid, the Secretary is authorized and directed to provide for the issuance of stamps to cover the tax on distilled spirits or wines subsequently withdrawn or rectified to the extent of the credit so allowed.

Rules and regu-  
lations.

(d) The Secretary is authorized to prescribe such rules and regulations as may be necessary to carry out the provisions of this Act.

Approved August 11, 1955.

Public Law 364

CHAPTER 802

AN ACT

August 11, 1955  
[H.R. 7289]

To authorize the States to organize and maintain State Defense Forces, and for other purposes.

State defense  
forces.  
64 Stat. 1072.  
32 USC 194.

*Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled,* That section 61 of the National Defense Act, as amended (39 Stat. 198), is amended by adding the following subsection:

“(b) In addition to the Army National Guard and Air National Guard heretofore authorized by this Act, the States may, as provided by the laws of such State, organize and maintain State defense forces. State defense forces established under this section may not be called, ordered, or in any manner drafted, as such, into the Armed Forces of the United States. State defense forces may be used within their respective State borders as deemed necessary by the chief executive

thereof. A member of a State defense force established under this section is not exempt from military service in the Armed Forces of the United States under any Federal law by reason of membership therein, and further, such member is not entitled to pay, allowances, subsistence, transportation, or medical care or treatment from Federal funds. No person may become a member of the organized militia established under this section if he is a member of the Reserve Forces as defined in section 101 of the Armed Forces Reserve Act of 1952."

Approved August 11, 1955.

56 Stat. 481.  
50 USC 901.

Public Law 365

CHAPTER 803

AN ACT

To provide permanent authority for the relief of certain disbursing officers, and for other purposes.

August 11, 1955  
[H. R. 7034]

*Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled,* That (a) whenever (1) any deficiency exists or occurs in the official disbursing accounts of any disbursing officer or former disbursing officer of any department, agency, or independent establishment of the Government in consequence of the making of any illegal, improper, or incorrect payment, and (2) the Comptroller General or any officer of the General Accounting Office designated by the Comptroller General determines, upon his own motion or upon written findings and recommendations made by the head of the department, agency, or independent establishment concerned, or his designees for that purpose, that such payment was not the result of bad faith or lack of due care on the part of such disbursing officer, the Comptroller General or his designee is authorized in his discretion to relieve such disbursing officer of accountability and responsibility, and allow credit in his official disbursing accounts, for such deficiency. Such relief may be denied in any case in which the Comptroller General or his designee determines that the department, agency, or independent establishment concerned has not diligently pursued collection action in accordance with procedures prescribed by the Comptroller General.

Disbursing officers.  
Relief.

(b) Nothing contained in this section shall (1) affect the liability, or authorize the relief, of any payee, beneficiary, or recipient of any illegal, improper, or incorrect payment, or (2) relieve any such disbursing officer, the head of any department, agency, or establishment, or the Comptroller General of responsibility to pursue collection action against any such payee, beneficiary, or recipient. This section shall not deprive any such disbursing officer of any right which he otherwise may have to obtain relief by any other means with respect to any illegal, improper, or incorrect payment.

(c) Whenever it is necessary in the opinion of the Comptroller General to restore or otherwise adjust in the account of any disbursing officer any amount as to which relief is granted under this section, such amount, unless another appropriation is specifically provided therefor, shall be charged to the appropriation or fund available for the expense of the disbursing function at the time the adjustment is effected.

SEC. 2. (a) The Act entitled "An Act to authorize relief of disbursing officers of the Army on account of loss or deficiency of Government funds, vouchers, records, or papers in their charge", approved December 13, 1944 (58 Stat. 800 as amended; 31 U. S. C. 95a), is amended to read as follows: