

Public Law 89-382

AN ACT

March 31, 1966
[H. R. 7526]

To provide for the striking of medals in commemoration of the two hundred and fiftieth anniversary of the founding of San Antonio.

San Antonio,
Tex.
250th anniversary,
medals.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the Secretary of the Treasury (hereinafter referred to as the "Secretary") shall strike and furnish for the San Antonio Fair, Inc. (hereinafter referred to as the "corporation"), a not-for-profit organization for the celebration of the two hundred and fiftieth anniversary of the founding of the San Antonio community, national medals in commemoration of such anniversary.

Size, materials,
etc.

SEC. 2. Such medals shall be of such sizes, materials, and designs, and shall be so inscribed, as the corporation may determine with the approval of the Secretary.

Limitation.

SEC. 3. Not more than one hundred thousand of such medals may be produced. Production shall be in such quantities, not less than two thousand, as may be ordered by the corporation, but no work may be commenced on any order unless the Secretary has received security satisfactory to him for the payment of the cost of the production of such order. Such cost shall include labor, material, dies, use of machinery, and overhead expenses, as determined by the Secretary. No medals may be produced pursuant to this Act after December 31, 1968.

Delivery.

SEC. 4. Upon receipt of payment for such medals in the amount of the cost thereof as determined pursuant to section 3, the Secretary shall deliver the medals as the corporation may request.

Approved March 31, 1966.

Public Law 89-383

AN ACT

March 31, 1966
[H. R. 10722]

To authorize the payment of an allowance of not to exceed \$10 per day to employees assigned to duty at the Nevada Test Site of the United States Atomic Energy Commission, and for other purposes.

Nevada Test
Site employees.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the first section of the Act entitled "An Act to provide authority for the payment of certain amounts to offset certain expenses of Federal employees assigned to duty on the California offshore islands, and for other purposes", approved August 31, 1964 (78 Stat. 745; 5 U.S.C. 70c), is amended by inserting after the word "islands" the words "or at the United States Atomic Energy Commission Nevada Test Site, including the Nuclear Rocket Development Station,".

SEC. 2. Sections 2 and 3 of such Act are amended to read as follows:
"SEC. 2. (a) Each employee or former employee of the United States who was erroneously paid per diem in lieu of subsistence under section 3 of the Travel Expense Act of 1949 (5 U.S.C. 836) for the period he was assigned to one of the California offshore islands or the United States Atomic Energy Commission Nevada Test Site, including the Nuclear Rocket Development Station, as his principal place of duty is relieved of all liability to refund to the United States the amounts of per diem in lieu of subsistence so paid.

63 Stat. 166;
75 Stat. 339, 340.

Appropriation.

"(b) The Secretary of the Treasury is authorized and directed to pay, out of any money in the Treasury not otherwise appropriated, to the employee, former employee, or other appropriate party con-

cerned, in accordance with law, all amounts paid by, or withheld from amounts otherwise due, an employee or former employee of the United States in complete or partial satisfaction of his liability to the United States for which relief has been granted by section 2 of this Act.

"SEC. 3. In accordance with regulations issued under the first section of this Act, the allowance authorized by such section may be made retroactively effective from the date erroneous payments of per diem in lieu of subsistence were discontinued as a result of the decision of the Comptroller General of the United States dated May 4, 1964 (B-153571), or as the result of administrative action taken by reason of that and similar decisions of the Comptroller General of the United States."

Approved March 31, 1966.

Effective date.

Public Law 89-384

AN ACT

April 8, 1966
[H. R. 6319]

To amend the Internal Revenue Code of 1954 to provide for treatment of the recovery of losses arising from expropriation, intervention, or confiscation of properties by governments of foreign countries, and to amend title XVIII of the Social Security Act to extend the initial enrollment period for supplementary medical insurance benefits.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled,

SECTION 1. RECOVERIES OF FOREIGN EXPROPRIATION LOSSES.

(a) Subchapter Q of chapter 1 of the Internal Revenue Code of 1954 (relating to readjustment of tax between years) is amended by adding at the end thereof the following new part:

Foreign expropriations.
Medical insurance benefits; enrollment period.
68A Stat. 334;
78 Stat. 105.

"PART VII—RECOVERIES OF FOREIGN EXPROPRIATION LOSSES

"Sec. 1351. Treatment of recoveries of foreign expropriation losses.

"SEC. 1351. TREATMENT OF RECOVERIES OF FOREIGN EXPROPRIATION LOSSES.

"(a) ELECTION.—

"(1) IN GENERAL.—This section shall apply only to a recovery, by a domestic corporation subject to the tax imposed by section 11 or 802, of a foreign expropriation loss sustained by such corporation and only if such corporation was subject to the tax imposed by section 11 or 802, as the case may be, for the year of the loss and elects to have the provisions of this section apply with respect to such loss.

78 Stat. 25;
73 Stat. 115.

"(2) TIME, MANNER, AND SCOPE.—An election under paragraph (1) shall be made at such time and in such manner as the Secretary or his delegate may prescribe by regulations. An election made with respect to any foreign expropriation loss shall apply to all recoveries in respect of such loss.

"(b) DEFINITION OF FOREIGN EXPROPRIATION LOSS.—For purposes of this section, the term 'foreign expropriation loss' means any loss sustained by reason of the expropriation, intervention, seizure, or similar taking of property by the government of any foreign country, any political subdivision thereof, or any agency or instrumentality of the foregoing. For purposes of the preceding sentence, a debt which becomes worthless shall, to the extent of any deduction allowed under section 166(a), be treated as a loss.

68A Stat. 50.

"(c) AMOUNT OF RECOVERY.—

"(1) GENERAL RULE.—The amount of any recovery of a foreign expropriation loss is the amount of money and the fair market