

"SEC. 9. There is hereby authorized to be appropriated such sums as may be necessary to carry out the provisions of this joint resolution, not to exceed \$100,000 in any one fiscal year."

Approved September 2, 1958.

Public Law 85-919

September 2, 1958
[H. R. 6238]

AN ACT

To amend section 1292 of title 28 of the United States Code relating to appeals from interlocutory orders.

Courts.
Interlocutory
orders, relief.
62 Stat. 929.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That section 1292 of title 28 of the United States Code is hereby amended by insertion of the letter (a) at the beginning of the section and adding at the end thereof an additional subparagraph lettered (b) to read as follows:

"(b) When a district judge, in making in a civil action an order not otherwise appealable under this section, shall be of the opinion that such order involves a controlling question of law as to which there is substantial ground for difference of opinion and that an immediate appeal from the order may materially advance the ultimate termination of the litigation, he shall so state in writing in such order. The Court of Appeals may thereupon, in its discretion, permit an appeal to be taken from such order, if application is made to it within ten days after the entry of the order: *Provided, however,* That application for an appeal hereunder shall not stay proceedings in the district court unless the district judge or the Court of Appeals or a judge thereof shall so order."

Approved September 2, 1958.

Public Law 85-920

September 2, 1958
[H. R. 9817]

AN ACT

Relating to venue in tax refund suits by corporations.

Corporations.
Tax refund suits.
62 Stat. 937, 933.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That section 1402 (a) of title 28, United States Code, is amended to read as follows:

"(a) Any civil action against the United States under subsection (a) of section 1346 of this title may be prosecuted only:

"(1) Except as provided in paragraph (2), in the judicial district where the plaintiff resides;

"(2) In the case of a civil action by a corporation under paragraph (1) of subsection (a) of section 1346, in the judicial district in which is located the principal place of business or principal office or agency of the corporation; or if it has no principal place of business or principal office or agency in any judicial district (A) in the judicial district in which is located the office to which was made the return of the tax in respect of which the claim is made, or (B) if no return was made, in the judicial district in which lies the District of Columbia. Notwithstanding the foregoing provisions of this paragraph a district court, for the convenience of the parties and witnesses, in the interest of justice, may transfer any such action to any other district or division."

Approved September 2, 1958.