

- San Diego, Calif. Naval training station, San Diego, California: Trade school and auditorium buildings and accessories, \$475,000; fleet school building and accessories, \$120,000.
- Submarine bases.  
Pearl Harbor, Hawaii. Submarine base, Pearl Harbor, Hawaii: Quarters for officers, \$95,500.
- Coco Solo, C. Z. Submarine base, Coco Solo, Canal Zone: Replacement of buildings and accessories, including barracks and mess hall for enlisted men, shop buildings, storehouses, dispensary, boiler plant, quarters for officers, quarters for chief petty officers, administration building, laundry, garage, and public-works shop, \$2,534,500.
- Air stations.  
Norfolk, Va. Naval air station, Norfolk, Virginia: Barracks and mess hall for enlisted men, \$500,000.
- Pensacola, Fla. Naval air station, Pensacola, Florida: Replacement of buildings and accessories, including barracks and mess hall for enlisted men, shop buildings, quarters for officers storehouses and hangars, \$3,000,000.
- San Diego, Calif. Naval air station, San Diego, California: Aviation facilities and rifle range, including buildings and accessories, San Nicolas and San Clemente Islands, \$247,000.
- Naval air station, San Diego, California: Galley and mess hall for enlisted men, \$300,000; barracks for enlisted men, \$300,000; hangars, \$360,000; general storehouse building and accessories, \$300,000; aircraft storehouse building and accessories, \$140,000; quarters for bachelor officers, \$200,000; central storehouse building, West Beach, \$50,000; garage, West Beach, \$20,000; equipment storehouse and accessories, \$30,000; magazines, \$5,000; boat-repair building and accessories, \$25,000; quarters for officers, \$87,000.
- Fleet air bases.  
Pearl Harbor, Hawaii. Fleet air base, Pearl Harbor, Hawaii: Barracks and mess hall for enlisted men, \$587,500; quarters for officers, \$216,000; quarters for chief petty officers, \$180,000; paint and oil storehouse building and accessories, \$30,000; garage and fire-station buildings and accessories, \$22,000; boathouse building and accessories, \$25,000.
- Coco Solo, C. Z. Fleet air base, Coco Solo, Canal Zone: Hangar, \$195,000; administration building and dispensary and accessories, \$145,000; quarters for chief petty officers, \$180,000.
- Quantico, Va. Marine barracks, Quantico, Virginia: Quarters for officers, \$1,050,000; quarters for noncommissioned officers, \$891,000.
- Naval radio and direction-finder stations. Naval radio and direction-finder stations: Sandy Hook, New Jersey, radio buildings and facilities, \$50,000; vicinity of Washington, District of Columbia, radio receiving station including buildings and purchase of land, \$175,000; Oahu, Hawaii, radio receiving station including buildings, \$165,000; Balboa, Canal Zone, quarters for operators, \$90,000; Cape Mala, Panama, barracks, quarters, and compass house, \$50,000; Canal Zone, radio receiving station including buildings, \$105,000.

Approved, April 15, 1935.

## [CHAPTER 71.]

## AN ACT

April 15, 1935.  
[H. R. 5577.]  
[Public, No. 37.]

To provide for aviation cadets in the Naval Reserve and Marine Corps Reserve.

Naval Reserve and Marine Corps Reserve. Aviation cadet grade created. Appointments; regulations.

Provisos. Service agreement.

*Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled,* That the grade of aviation cadet is hereby created in the Naval Reserve and Marine Corps Reserve. Aviation cadets shall be appointed by the Secretary of the Navy from male citizens of the United States under such regulations as he may prescribe: *Provided,* That each aviation cadet shall sign an agreement, with the consent of his parent or guardian,

if he be a minor, to serve for a continuous period of four years on active duty, unless sooner released: *Provided further*, That the Secretary of the Navy is authorized to discharge at any time any aviation cadet, or to release him from active duty. Aviation cadets shall, if qualified, be eligible after completion of their period of active duty, for commission in the Naval Reserve or in the Marine Corps Reserve, with date of precedence as of date of appointment as aviation cadet.

SEC. 2. The pay of aviation cadets while on active duty undergoing training shall be at the rate of \$75 per month, which pay shall include extra pay for flying risk, as provided by law. The pay of aviation cadets while on active duty not undergoing training, shall be at the rate of \$125 per month, which pay shall include extra pay for flying risk, as provided by law. The determination of the Secretary of the Navy as to the period during which aviation cadets are undergoing training shall be conclusive for all purposes. Aviation cadets shall be paid, in addition, a money allowance for subsistence of \$1 per day. While traveling under orders to or from active duty, or while in the performance of such duty, they shall, under such regulations of<sup>1</sup> the Secretary of the Navy may prescribe, receive transportation, and other necessary expenses incident to such travel, or cash in lieu thereof: *Provided*, That when traveling by air under competent orders, they shall receive the same allowances for traveling expenses as are now or may hereafter be authorized by law for officers of the Navy.

SEC. 3. Aviation cadets shall, while undergoing training, be issued necessary uniforms and equipment at Government expense. Upon first assignment to duty after the completion of training, aviation cadets shall, in addition, be paid a uniform allowance of \$150.

SEC. 4. Aviation cadets shall, except as otherwise provided in this Act, be subject to all the laws and regulations prescribed for other members of the Naval Reserve or the Marine Corps Reserve. They shall take precedence next before warrant officers of the Naval Reserve or Marine Corps Reserve: *Provided*, That when aviation cadets contract sickness or disease or suffer injury in line of duty while performing active duty, they may, in the discretion of the Secretary of the Navy, be retained on such active-duty status beyond the specified date of termination thereof.

SEC. 5. During their period of active duty aviation cadets will be issued Government life insurance in the amount of \$10,000, the premiums on which shall be paid out of current appropriations as provided in section 7. Upon discharge or upon completion of active duty, aviation cadets will have the option of continuing such policies at their own expense.

SEC. 6. Aviation cadets of the Naval Reserve and Marine Corps Reserve shall, upon release from a period of active duty of four years or more be paid a lump sum of \$1,500, which sum shall be in addition to any pay and allowances which they may otherwise be entitled to receive.

SEC. 7. The pay and allowances of aviation cadets of the Naval Reserve and Marine Corps Reserve and the premiums on their life insurance shall be paid from the current appropriations "Naval Reserve" and "Pay, Marine Corps", respectively.

Approved, April 15, 1935.

<sup>1</sup> So in original.

Discharge or release.

Commission.

Pay.

Determination of training periods.

Subsistence and transportation allowances.

*Proviso.*  
Travel by air.

Uniforms and equipment; allowance.

Cadets subject to regulations, etc.

Rank.

*Proviso.*  
Illness or injury in line of duty.

Life insurance, during training.

Upon discharge.

Payment upon release.

Appropriations available.  
*Post*, pp. 403, 414.

## [CHAPTER 72.]

## AN ACT

April 17, 1935.  
[H. R. 2881.]  
[Public, No. 38.]

Authorizing the adjustment of contracts for the sale of timber on the national forests, and for other purposes.

National forests.  
Adjustment of con-  
tracts for timber sales.

Regulations.

Proviso.  
Time limitation.

*Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled,* That the Secretary of Agriculture is hereby authorized, upon application of the contracting parties involved, and after due notice publicly given, when such action is necessary in his judgment to prevent hardship or unemployment, and under such rules and regulations as he may prescribe, to terminate any contract made prior to June 30, 1934, for the sale of timber on national forests, without requiring the payment of damages for failure to cut all of the timber involved, except as the value of the remaining timber may have been reduced by the cutting and removal done by the purchaser: *Provided,* That all applications for action by the Secretary under the authority of this Act shall be submitted within one year from the date of its approval.

Approved, April 17, 1935.

## [CHAPTER 73.]

## AN ACT

April 18, 1935.  
[H. R. 6290.]  
[Public, No. 39.]

To authorize acquisition of land to provide appropriate means of access to the post-office building at Jonesboro, Arkansas.

Jonesboro, Ark.  
Addition to post  
office site, authorized.

Vol. 46, p. 1595.

*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 be, and he is hereby, authorized to acquire by purchase, condemnation, or otherwise, as an addition to the post-office site at Jonesboro, Arkansas, such portion of the fifteen-foot public alley north of the site as may be necessary to provide appropriate means of access to the loading platform of the building as extended and remodeled under authority of the Act of Congress (46 Stat. 1595) approved March 4, 1931.

Approved, April 18, 1935.

## [CHAPTER 74.]

## AN ACT

April 19, 1935.  
[H. R. 6359.]  
[Public, No. 40.]

To amend certain provisions relating to publicity of certain statements of income.

Revenue Act of 1934,  
amended.  
Vol. 48, p. 698.

Income tax returns.  
Publicity and inspec-  
tion of.  
Post, p. 1671.

*Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled,* That section 55 (b) of the Revenue Act of 1934 relating to filing and making public certain income statements is amended to read as follows:

“(b) (1) All income returns filed under this title for any taxable year beginning after December 31, 1934 (or copies thereof, if so prescribed by regulations made under this subsection), shall be open to inspection by any official, body, or commission, lawfully charged with the administration of any State tax law, if the inspection is for the purpose of such administration or for the purpose of obtaining information to be furnished to local taxing authorities as provided in paragraph (2). The inspection shall be permitted only upon written request of the governor of such State, designating the representative of such official, body, or commission to make the inspection on behalf of such official, body, or commission. The inspection shall be made in such manner, and at such times and places, as shall be prescribed by regulations made by the Commissioner with the approval of the Secretary.