

Highway; thence with the center line of Murfreesboro and Lebanon Highway (also the west line of the Veterans' Administration property), south four degrees west twenty-five feet to the point of beginning, being a rectangular strip twenty-five feet wide and three thousand six hundred and seventy-two and one-tenth feet long along the south line of the Veterans' Administration property, containing two and one-tenth acres, more or less. Above bearings are magnetic.

Limitation.

The easement herein authorized to be granted shall be limited to the period of time the aforesaid lands are required and actually used for highway purposes, and when no longer so required and used, all interests herein authorized to be conveyed in said lands shall cease and determine.

Approved, February 6, 1942.

[CHAPTER 40]

AN ACT

February 6, 1942
[S. 2217]
[Public Law 435]

To authorize the attendance of personnel of the Army of the United States as students at educational institutions and other places.

Army of the United States.
Detail of personnel as students, observers, and investigators.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That during the present war and notwithstanding other provisions of existing law, personnel of all components of the Army of the United States may be detailed as students at technical, professional, and other educational institutions, or as students, observers, or investigators at industrial plants, hospitals, and other places, with the restriction that not to exceed 2 per centum of the officers and 2 per centum of the enlisted men of the Army may be detailed to this duty at any one time, but otherwise under the same conditions as are now or may hereafter be prescribed by law for personnel of the Regular Army.

Approved, February 6, 1942.

[CHAPTER 41]

JOINT RESOLUTION

February 6, 1942
[H. J. Res. 257]
[Public Law 436]

To amend section 124 of the Internal Revenue Code to simplify the procedure in connection with amortization of certain facilities.

Internal Revenue Code, amendment.
54 Stat. 1002.
26 U. S. C., Supp. I, § 124 (i).

Resolved by the Senate and House of Representatives of the United States of America in Congress assembled, That, effective as of October 8, 1940, section 124 (i), as amended, of the Internal Revenue Code, is hereby repealed.

Approved, February 6, 1942.

[CHAPTER 42]

AN ACT

February 6, 1942
[H. R. 5480]
[Public Law 437]

To provide pay for officers in accordance with the rank and grade in which they were inducted and served in the land forces.

Pay of certain persons inducted into the land forces of U. S.

54 Stat. 858.
50 U. S. C. app., §§ 401-405; Supp. I, § 401.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That persons inducted into the land forces of the United States, as a part of the National Guard of the United States under Public Resolution Numbered 96, approved August 27, 1940, in grades or ranks to which not entitled under laws and regulations in effect at the time of said induction or call, shall, notwithstanding an administrative determination to the contrary, be entitled to the pay and allowances of the rank or grade in which inducted or called for the period during which they in fact served in said erroneous rank or grade, to be paid out of the