

## [CHAPTER 165]

## AN ACT

To amend subchapter two of chapter nineteen of the Code of Law for the District of Columbia.

March 7, 1942  
[H. R. 6375]  
[Public Law 489]

*Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled,* That the Act approved March 3, 1901, entitled "An Act to establish a Code of Law for the District of Columbia", be, and the same is hereby, amended by adding to subchapter two of chapter nineteen thereof the following section:

District of Columbia  
Code, amendment.  
31 Stat. 1324.  
D. C. Code § 22-2201.

"SEC. 826c. THEFT FROM VEHICLES.—Whoever, after the approval of this Act, and in any period during which any restrictions on the sale or use of any of the articles hereinafter referred to are in effect pursuant to any law of the United States, shall feloniously take and carry away any oil or gasoline, or any other lubricant or fuel; or any antifreeze mixture, compound, or solution; or any tire, tire casing, inner tube, or rim; or any wheel, tire chain, battery, or other part, equipment, or accessory, of the value of less than \$50, being then and there in, on, part of, or attached to any vehicle in the District of Columbia, shall suffer imprisonment for not more than three years: *Provided*, That nothing contained in this Act shall be construed to affect the offense of grand larceny as defined by existing law."

*Proviso.*

Approved, March 7, 1942.

## [CHAPTER 166]

## AN ACT

To provide for continuing payment of pay and allowances of personnel of the Army, Navy, Marine Corps, and Coast Guard, including the retired and Reserve components thereof; the Coast and Geodetic Survey and the Public Health Service, and civilian employees of the executive departments, independent establishments, and agencies, during periods of absence from post of duty, and for other purposes.

March 7, 1942  
[H. R. 6446]  
[Public Law 490]

*Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled,* That for the purpose of this Act—

(a) the term "person" means (1) commissioned officer, warrant officer, enlisted person (including persons selected under the Selective Training and Service Act, as amended), member of the Army or Navy Nurse Corps (female), wherever serving; (2) commissioned officer of the Coast and Geodetic Survey or the Public Health Service; and (3) civilian officers and employees of departments, during such time as they may be assigned for duty outside the continental limits of the United States or in Alaska;

Pay and allowances  
of certain military and  
civilian personnel.  
*Post*, p. 389.  
"Person."

54 Stat. 885.  
50 U. S. C. app.  
§§ 301-318; Supp. I.  
§§ 302-315.  
*Post*, pp. 369, 386,  
724, 1018.

(b) the term "active service" means active service in the Army, Navy, Marine Corps, and Coast Guard of the United States, including active Federal service performed by personnel of the retired and reserve components of these forces, the Coast and Geodetic Survey, the Public Health Service, and active Federal service performed by the civilian officers and employees defined in paragraph (a) (3) above;

"Active service."

(c) the term "dependent" shall be as defined in United States Code, title 37, sections 8 and 8 (a) or such dependent as has been designated in official records;

"Dependent."  
42 Stat. 627; 45 Stat.  
1254.

(d) the term "department", including such term when used in the amendment made by section 16, means any executive department, independent establishment, or agency (including corporations) in the executive branch of the Federal Government.

"Department."  
*Post*, p. 147.

Persons reported missing, captured, etc.

*Provisos.*  
Not absent without authority.

Expiration of term of service.

Absence without authority.

Allotments for dependents or insurance premiums.  
*Post*, p. 1092.

*Provisos.*  
Lack of previously executed allotment, etc.

Initial period of 6 months.

Additional 6 months' period.

Reversion of unearned premiums.

Limitation.

Continuance, suspension, or resumption of payments.

SEC. 2. Any person who is in active service and is officially reported as missing, missing in action, interned in a neutral country, or captured by an enemy shall, while so absent, be entitled to receive or to have credited to his account the same pay and allowances to which such person was entitled at the time of the beginning of the absence or may become entitled to thereafter: *Provided*, That such person shall not have been officially reported as having been absent from his post of duty without authority: *Provided further*, That expiration of the agreed term of service during the period of such absence shall not operate to terminate the right to receive such pay and allowances: *And provided further*, That should proper authority subsequently determine that the person concerned had been absent from his post of duty without authority, such person shall be indebted to the Government in the amount for which payments have been made or pay and allowances credited to his account in accordance with the provisions of this Act during such absence.

SEC. 3. Any person entitled under section 2 of this Act to receive pay and allowances, and who has made an allotment of pay for the support of dependents or for the payment of insurance premiums, shall be entitled to have such allotments for dependents or insurance premiums as he previously may have executed continued for a period of twelve months from date of commencement of absence, notwithstanding that the period for which the allotments had been executed may have expired during such twelve months' period, and the proper disbursing officer shall so continue the allotments during such absence: *Provided*, That in the absence of a previously executed allotment, or where the allotment made is not sufficient for reasonable support of a dependent and for the payment of insurance premiums, the head of the department concerned may direct that an allotment not to exceed the base pay, plus longevity of the person concerned, shall be paid by the appropriate disbursing officer to the insurer or such dependent as has been designated in official records or, in the absence of such designation, to such person as may be determined by the head of the department concerned, or by such person as he may designate, to be a bona fide dependent within the meaning of section 1 (c): *Provided further*, That for the initial period of six months, unless prior decision as to status is made, a monthly allotment for support of such dependent shall be paid in an amount not to exceed the monthly base pay, plus longevity, without regard to the fact that the six months' death gratuity may be paid later: *Provided further*, That at the expiration of the initial six months' period, no further decision having been made as to status, the payment as heretofore provided shall continue for an additional period not to exceed six months; any payment paid to a dependent for a period subsequent to date of death, if death occurred subsequent to the expiration of the first six months' period, shall be deducted from the six months' gratuity: *Provided further*, That the premiums on insurance issued on the life of the person paid by the Government subsequent to the declared date of death and unearned shall revert to the appropriations of the department concerned: *And provided further*, That the total of all payments made under this section, including those for insurance premiums, shall not exceed the total pay and longevity pay due.

SEC. 4. When in the opinion of the head of the department concerned the circumstances surrounding the absence of a missing person of one of the classes mentioned in section 2 of this Act justifies such action, in the interest of the Government, or of the missing person, or of a dependent of the missing person, the head of the department, or such person as he may designate, may direct the continuance, suspension, or resumption of payments of the pay and allowances of

such person. Except as provided in section 6 of this Act, in the case of a person in the hands of an enemy or interned in a neutral country, payment of allotments may not continue beyond the twelve months' period following the officially reported date of commencement of absence from his post of duty.

SEC. 5. Upon the expiration of twelve months from the date the person is reported as missing, or missing in action, in the absence of an official report of death of the missing person, the head of the department concerned is authorized to make a finding of death of such person. Following a finding of death, the six months' death gratuity provided by law is authorized to be paid. In the event of the later return of such missing person to the controllable jurisdiction of the head of the department concerned, the pay account of such person shall be reopened and charged with the amount of the six months' death gratuity which may have been paid: *Provided*, That the head of the department concerned in his discretion shall determine a monthly basis for liquidation of the amount of the death gratuity so charged in a reopened pay account.

SEC. 6. When it is officially reported by the head of the department concerned that a person missing under the conditions specified in section 2 of this Act is alive and in the hands of an enemy or is interned in a neutral country, the payments authorized by section 3 of this Act are, subject to the provisions of section 2 of this Act, authorized to be made for a period not to extend beyond the date of the receipt by the head of the department concerned of evidence that the missing person is dead or has returned to the controllable jurisdiction of the department concerned.

SEC. 7. The head of the department concerned is hereby authorized to direct the payment of new allotments from the pay of persons in active service (other than persons entitled under section 2 or section 14 of this Act to receive pay and allowances) to increase or decrease the amount of any allotment heretofore or hereafter made by such persons and to continue payment of any allotments of such person which may have expired in November 1941 and any month subsequent thereto, with or without the consent of such person, subject in all cases to termination by specific request of such persons, whenever in the judgment of the head of the department such action is considered essential for the well-being and protection of dependents of persons in active service.

SEC. 8. Whoever shall obtain or receive any money, check, or allotment under this Act, without being entitled thereto, with intent to defraud shall be punished by a fine of not more than \$2,000 or by imprisonment for not more than one year, or both.

SEC. 9. Within the scope of the authority granted by this Act, the determination by the head of the department concerned, or by such person as he may designate, of the status of a person in the military or naval forces, the Coast Guard, the Coast and Geodetic Survey, the Public Health Service, or civilian officers or employees as defined in paragraph (a) (3) of section 1 of this Act, or his direction relative to continuance, temporary suspension, or resumption of payment of pay and allowances, or finding of death, shall be conclusive.

SEC. 10. The determination of the fact of dependency under the provisions of this Act, and the determination of the fact of dependency under the provisions of any and all other laws providing for the payment of pay, allowances, or other emoluments to enlisted men of the Army, Navy, Marine Corps, and Coast Guard of the United States where such payments are contingent upon dependency, shall be made by the head of the department concerned, or by such subordinate as he may designate, and such determination so made shall

*Post*, p. 1093.

Finding of death at expiration of period.  
*Post*, p. 1093.

Death gratuity.

Action in event of later return.

*Proviso*.

When person reported in enemy hands or interned.  
*Post*, p. 1093.

New allotments.

Increases or decreases.

Expired allotments.

Fraud.

Determination of status of person; direction relative to payments.

Determination of dependency.

*Proviso.*  
Amendment.

be final and conclusive: *Provided*, That the Act of June 4, 1920 (41 Stat. 824), as amended (U. S. C., title 34, sec. 943), is hereby amended by deleting the word "actually" in the first proviso.

Settlement of designated accounts.

SEC. 11. The head of the department concerned, or such person as he may designate, is authorized to settle the accounts of persons for whose account payments have been made pursuant to the provisions of sections 2 to 7, both inclusive, of this Act, and the accounts of survivors of casualties to ships, stations and military installations which result in loss or destruction of disbursing records, and such settlements shall be conclusive upon the accounting officers of the Government in effecting settlements of the accounts of disbursing officers.

Transportation of dependents and effects.

SEC. 12. The dependents and household and personal effects of any person on active duty (without regard to pay grade) who is officially reported as injured, dead, missing as the result of military or naval operations, interned in a neutral country, or captured by the enemy, may be moved (including packing and unpacking of household effects) to the official residence of record for any such person, or, upon application by such dependents, to such other locations as may be determined by the head of the department concerned or by such person as he may designate, by the use of either commercial or Government transportation: *Provided*, That the cost of such transportation, including packing and unpacking, shall be charged against appropriations currently available.

*Proviso.*

Federal income tax. Deferment of return or payment.

SEC. 13. Notwithstanding any other provision of law, in the case of any taxable year beginning after December 31, 1940, no Federal income-tax return of, or payment of any Federal income tax by—

- (a) any individual in the military or naval forces of the United States, or
- (b) any civilian officer or employee of any department who, at the time any such return or payment would otherwise become due, is a prisoner of war or is otherwise detained by any foreign government with which the United States is at war, or
- (c) any individual in the military or naval forces of the United States serving on sea duty or outside the continental United States at the time any such return or payment would otherwise become due,

shall become due until one of the following dates, whichever is the earliest:

(1) the fifteenth day of the third month following the month in which he ceases (except by reason of death or incompetency) to be a prisoner of war, or to be detained by any foreign government with which the United States is at war, or to be a member of the military or naval forces of the United States serving on sea duty or outside the continental United States, as the case may be, unless prior to the expiration of such fifteenth day he again is a prisoner of war, or is detained by any foreign government with which the United States is at war, or is a member of the military or naval forces of the United States serving on sea duty or outside the continental United States;

(2) the fifteenth day of the third month following the month in which the present war with Germany, Italy, and Japan is terminated, as proclaimed by the President; or

(3) the fifteenth day of the third month following the month in which an executor, administrator, or conservator of the estate of the taxpayer is appointed.

Such due date is prescribed subject to the power of the Commissioner of Internal Revenue to extend the time for filing such return

or paying such tax, as in other cases, and to assess and collect the tax as provided in sections 146, 273, and 274 of the Internal Revenue Code in cases in which such assessment or collection is jeopardized and in cases of bankruptcy or receivership. For the purpose of this section, the term "continental United States" means the States and the District of Columbia, and the terms "individual" or "member" of the military or naval forces of the United States means any person in the Army of the United States, the United States Navy, the Marine Corps, the Army or Navy Nurse Corps (female), the Coast Guard, the Coast and Geodetic Survey, or the Public Health Service.

SEC. 14. The provisions of this Act, applicable to persons in the hands of an enemy, shall also apply to any person beleaguered or besieged by enemy forces.

SEC. 15. This Act, except sections 13, 16, 17, and 18, shall be effective from September 8, 1939, and shall remain in effect until the termination of the present war with Germany, Italy, and Japan, as proclaimed by the President, and for twelve months thereafter.

SEC. 16. (a) The last sentence of subsection (c) of the first section of the Civil Service Retirement Act, approved May 29, 1930, as amended, is amended by striking out "any elective officer,".

(b) Subsection (a) of section 2 of such Act of May 29, 1930, as amended, is amended by striking out " : *Provided, however,* That no provision of this or any other Act relating to automatic separation from the service shall have any application whatever to any elective officer".

(c) Subsection (a) of section 3 of such Act of May 29, 1930, as amended, is amended to read as follows :

"(a) This Act shall apply to all officers and employees in or under the executive, judicial, and legislative branches of the United States Government, and to all officers and employees of the municipal government of the District of Columbia, except elective officers and heads of executive departments: *Provided,* That this Act shall not apply to any such officer or employee of the United States or of the municipal government of the District of Columbia subject to another retirement system for such officers and employees of such governments: *Provided further,* That this Act shall not apply to any officer or employee in the legislative branch of the Government within the classes of officers and employees which were made eligible for the benefits of this Act by the Act of July 13, 1937, until he gives notice in writing to the disbursing officer by whom his salary is paid, of his desire to come within the purview of this Act; and any officer or employee within such classes may, within sixty days after January 24, 1942, withdraw from the purview of this Act by giving similar notice of such desire. In the case of any officer or employee in the service of the legislative branch of the Government on January 24, 1942, such notice of desire to come within the purview of this Act must be given within the calendar year 1942. In the case of any officer or employee of the legislative branch of the Government who enters the service after January 24, 1942, such notice of desire to come within the purview of this Act must be given within six months after the date of entrance to the service."

(d) The amounts deducted and withheld from the basic salary, pay, or compensation of any officer made ineligible for the benefits of such Act of May 29, 1930, as amended, by the amendments made by this section to such Act of May 29, 1930, and deposited to the credit of the civil-service retirement and disability fund, and any additional amounts paid into such fund by such officer, shall be returned to such officer within thirty days after the date of enactment of this Act.

53 Stat. 63, 84, 86.  
26 U. S. C. §§ 146,  
273, 274.

"Continental  
United States."  
"Individual" or  
"member."

Beleaguered or be-  
sieged persons.

Effective date and  
duration.  
*Post*, p. 1093.

Civil Service Re-  
tirement Act, amend-  
ments.  
*Ante*, p. 14.

Automatic separa-  
tion.  
*Ante*, p. 15.

*Ante*, p. 15.

Application of Act.

Exceptions.  
*Provisos*.

Legislative branch;  
written notices.

50 Stat. 512.  
5 U. S. C. §§ 693b,  
693c, 693d.

Time limitations.

Return of payments.

46 Stat. 468.  
5 U. S. C. §§ 691-738.

Saint Marys Falls Canal, Mich.  
Provision for new lock.

SEC. 17. The existing project for the Great Lakes and connecting channels is modified to provide for a new lock about eight hundred feet long, eighty feet wide, and thirty feet deep, at Saint Marys Falls Canal, Michigan, together with suitable approaches thereto, said lock to replace the present Weitzel lock and approaches, all in accordance with the recommendations contained in House Document Numbered 218, Seventy-seventh Congress, first session.

This improvement is hereby adopted and authorized and shall be prosecuted in the interest of national defense under the direction of the Secretary of War and supervision of the Chief of Engineers, subject to the conditions set forth in said document.

Military or naval forces.  
Pay increases for sea duty, etc.  
*Post*, pp. 360, 369.

SEC. 18. Hereafter the base pay of any enlisted man, warrant officer, or nurse (female) in the military or naval forces of the United States shall be increased by 20 per centum and the base pay of any commissioned officer in such forces shall be increased by 10 per centum for any period of service while on sea duty, or duty in any place beyond the continental limits of the United States or in Alaska, which increases in pay shall be in addition to pay and allowances as now authorized: *Provided*, That the per centum increases herein authorized shall be included in computing increases in pay for aviation and submarine duty: *Provided further*, That this section shall be effective from December 7, 1941, and shall cease to be in effect twelve months after the termination of the present war is proclaimed by the President.

Approved, March 7, 1942.

*Provisos*.  
Aviation and submarine duty.  
Effective date and duration.

[CHAPTER 167]

JOINT RESOLUTION

March 7, 1942  
[H. J. Res. 248]  
[Public Law 491]

To direct the Commissioners of the District of Columbia to make an investigation and survey to determine the feasibility of the construction of subways in the District of Columbia for both streetcars and vehicular traffic.

Construction of subways, D. C.  
Preliminary survey.

*Resolved by the Senate and House of Representatives of the United States of America in Congress assembled*, That the Commissioners of the District of Columbia are hereby authorized and directed to make a preliminary survey to determine the feasibility of the construction of subways in the District of Columbia for both streetcars and vehicular traffic.

The Commissioners of the District of Columbia are hereby empowered to call upon any agencies of the United States Government for assistance in making this survey.

Report to Congress.

The Commissioners of the District of Columbia shall make a report to Congress on the result of the survey not later than one hundred and twenty days after the enactment of this Act.

Approved, March 7, 1942.

[CHAPTER 173]

AN ACT

March 9, 1942  
[S. 1891]  
[Public Law 492]

To amend an Act to provide allowances for uniforms and equipment for certain officers of the Officers' Reserve Corps of the Army so as to provide allowances for uniforms and equipment for certain officers of the Army of the United States.

Officers' Reserve Corps, Army.  
54 Stat. 212.  
10 U. S. C. § 361b.  
*Post*, p. 1030.  
Allowance for uniforms and equipment.

*Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled*, That the Act of May 14, 1940 (Public, Numbered 511, Seventy-sixth Congress), be, and the same is hereby, amended to read as follows: "That officers of the Officers' Reserve Corps of the Army shall be entitled to an allowance for uniforms and equipment of \$50 per annum upon comple-