

[CHAPTER 271]

AN ACT

October 21, 1943
[S. 1350]
[Public Law 167]

To establish the grades of commissioned warrant officer and warrant officer in the United States Marine Corps, and for other purposes.

Marine Corps, warrant officers.
Establishment of certain grades.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the grades of chief marine gunner, chief quartermaster clerk, chief pay clerk, marine gunner, quartermaster clerk, and pay clerk in the United States Marine Corps are abolished, and in lieu thereof there are hereby established the commissioned warrant and warrant grades of commissioned warrant officer and warrant officer.

"Commissioned warrant officers."

SEC. 2. From and after the approval of this Act, and without the issuance of new commissions or warrants, all Marine Corps personnel in the commissioned warrant grades of chief marine gunner, chief quartermaster clerk, and chief pay clerk shall be known and entered upon the Naval Register as "commissioned warrant officers", and all Marine Corps personnel in the warrant grades of marine gunner, quartermaster clerk, and pay clerk shall be known and entered upon the Naval Register as "warrant officers".

"Warrant officers."

Status, pay, etc.

SEC. 3. Nothing contained in this Act shall change or modify in any respect the permanent or temporary status of any officer, nor the rank, precedence, rights, benefits, privileges, pay, allowances, or emoluments to which he is, or may hereafter be, entitled.

Approved October 21, 1943.

[CHAPTER 273]

AN ACT

October 23, 1943
[H. R. 3029]
[Public Law 168]

To authorize the adoption of a report relating to seepage and drainage damages on the Illinois River, Illinois.

Illinois River, Ill.
Post, p. 631.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the following report is hereby adopted and authorized to be prosecuted under the direction of the Secretary of War and supervision of the Chief of Engineers:

Illinois River, Illinois; in accordance with the report submitted in House Document Numbered 711, Seventy-seventh Congress, and subject to the conditions set forth in said document.

Approved October 23, 1943.

[CHAPTER 275]

AN ACT

October 25, 1943
[H. R. 3230]
[Public Law 169]

To amend section 12 of the Naval Aviation Cadet Act of 1942.

Naval Aviation Cadet Act of 1942, amendment.
34 U. S. C., Supp. II, § 850k.
Payment on death of officer.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That section 12 of the Aviation Cadet Act of 1942 (56 Stat. 738, 34 U. S. C. 850k) is hereby amended by inserting after the comma following the word "Navy", in line 6, the following: "or, if no beneficiary has been specially designated, the widow of such officer, and if there be no widow, his child or children, and if there be neither widow nor child, the representative of the officer's estate,".

SEC. 2. This Act shall be effective from August 4, 1942.

Approved October 25, 1943.

[CHAPTER 276]

AN ACT

To provide for furnishing transportation in Government-owned automotive vehicles for employees of the Veterans' Administration at field stations in the absence of adequate public or private transportation.

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 not exceeding six months after the termination of the war, the Administrator of Veterans' Affairs, whenever he finds such action to be necessary for the efficient conduct of the affairs of his Administration, and under such regulations as he may prescribe, is authorized to utilize automotive equipment of the Veterans' Administration to transport its employees between field stations and nearest adequate public transportation at such reasonable rates of fare for the service furnished as he may establish. All moneys collected as fares from such employees shall be accounted for and shall be deposited in the Treasury of the United States to the credit of miscellaneous receipts. The authority herein granted the Administrator of Veterans' Affairs shall be exercised with respect to any station only after determination by the Office of Defense Transportation that existing private and other facilities are not and cannot be rendered adequate by other means, and that its exercise will result in the most efficient method of supplying transportation to the personnel concerned and a utilization of transportation facilities consistent with the plans, policies, and purposes of the Office of Defense Transportation.

Approved October 25, 1943.

October 25, 1943
[S. 904]
[Public Law 170]

Veterans' Administration.
Transportation at field stations.

Fares.

Determination by Office of Defense Transportation.

[CHAPTER 277]

AN ACT

To amend the Naval Reserve Act of 1938 so as to provide for the payment of a uniform gratuity to certain officers recalled to active duty.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the Naval Reserve Act of 1938, as amended, is hereby further amended by inserting between sections 310 and 311 (52 Stat. 1183; 34 U. S. C. 8551) a new section 310a, to read as follows:

"Sec. 310a. Commissioned and warrant officers on the honorary retired list of the Naval Reserve without pay shall, upon first reporting for active duty (other than for physical examination) in time of war or national emergency pursuant to orders of competent authority, be paid the sum of \$250 as a uniform allowance for the purchase of required uniforms in lieu of any other uniform gratuity allowed by law: *Provided,* That there shall be deducted from this allowance the amount of any uniform gratuity paid such officer within the four years immediately preceding his recall to active duty."

SEC. 2. This Act shall be effective as of September 8, 1939.

Approved October 25, 1943.

October 25, 1943
[S. 1132]
[Public Law 171]

Naval Reserve Act of 1938, amendment.

Uniform allowance.

[CHAPTER 279]

AN ACT

Relating to the application of the excess-profits tax to certain production bonus payments.

October 26, 1943
[H. R. 2888]
[Public Law 172]

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That section 735 (c) of the Internal Revenue Code is amended to read as follows:

"(c) **NONTAXABLE BONUS INCOME.**—The term 'nontaxable bonus income' means the amount of the income derived from bonus pay-

Internal Revenue Code, amendments.
56 Stat. 907.
26 U. S. C., Supp. II, § 735 (c).