

## [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.

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

*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.

Veterans' Administration.  
Transportation at field stations.

Fares.

Determination by Office of Defense Transportation.

Approved October 25, 1943.

## [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.

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

*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:

Naval Reserve Act of 1938, amendment.

"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."

Uniform allowance.

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

Approved October 25, 1943.

## [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:

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

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

ments made by any agency of the United States Government on account of the production in excess of a specified quota of:

53 Stat. 14.  
26 U. S. C. § 23 (m).

“(1) A mineral product or timber, the exhaustion of which gives rise to an allowance for depletion under section 23 (m), but such amount shall not exceed the net income (computed with the allowance for depletion) attributable to the output in excess of such quota; or

“(2) A mineral product extracted or recovered from mine tailings by a corporation which owns no economic interest in the mineral property from which the ore containing such tailings was mined, but such amount shall not exceed the net income attributable to the output in excess of such quota.”

56 Stat. 904.  
26 U. S. C., Supp.  
II, § 711 (a) (1) (I).

SEC. 2. Section 711 (a) (1) (I) of the Internal Revenue Code is amended to read as follows:

“(I) Nontaxable Income of Certain Industries.—In the case of a producer of minerals, or a producer of logs or lumber from a timber block, as defined in section 735, there shall be excluded nontaxable income from exempt excess output of mines and timber blocks and nontaxable bonus income provided in section 735. In respect of nontaxable bonus income provided in section 735 (c), a corporation described in section 735 (c) (2) shall be deemed a producer of minerals for the purposes of this subparagraph.”

56 Stat. 905.  
26 U. S. C., Supp.  
II, § 735.

*Ante*, p. 575.

56 Stat. 904.  
26 U. S. C., Supp.  
II, § 711 (a) (2) (K).

SEC. 3. Section 711 (a) (2) (K) of the Internal Revenue Code is amended to read as follows:

“(K) Nontaxable Income of Certain Industries.—In the case of a producer of minerals, or a producer of logs or lumber from a timber block, as defined in section 735, there shall be excluded nontaxable income from exempt excess output of mines and timber blocks and nontaxable bonus income provided in section 735. In respect of nontaxable bonus income provided in section 735 (c), a corporation described in section 735 (c) (2) shall be deemed a producer of minerals for the purposes of this subparagraph.”

56 Stat. 905.  
26 U. S. C., Supp.  
II, § 735.

*Ante*, p. 575.

Effective date.

56 Stat. 904, 907.  
26 U. S. C., Supp.  
II, §§ 711, 735 notes.

SEC. 4. The amendments made by this Act shall be effective as if they were a part of section 209 of the Revenue Act of 1942 on the date of its enactment.

Approved October 26, 1943.

[CHAPTER 280]

AN ACT

October 26, 1943  
[H. R. 3208]  
[Public Law 173]

To permit construction, maintenance, and use of certain pipe lines for steam-heating purposes in the District of Columbia.

District of Colum-  
bia.  
Pipe lines for steam-  
heating purposes.

*Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled*, That the Commissioners of the District of Columbia be, and are hereby, authorized and empowered to grant permission to Lansburgh and Brother, a corporation organized under the laws of the District of Columbia and doing business in said District, and the owner of lots 819, 803, 817, and 804, square 431, all on the east side of Eighth Street Northwest, between D and E Streets, and lots 17, 810, and 811, square 407, all on the west side of Eighth Street Northwest, between D and E Streets, and all in the District of Columbia, its successors and assigns, to lay down, construct, maintain, and use not more than two pipe lines for the carriage of steam heat, together with necessary return pipes, from a point within said lot 819, square 431, across Eighth Street Northwest, to a point within said lot 17, square 407.