

“SEC. 456. LIMITATION ON TAX.

“The tax imposed by section 450 (Victory tax), computed without regard to the credits provided in sections 453 and 466 (e), shall not exceed the excess of 90 per centum of the net income of the taxpayer for the taxable year over the tax imposed by this chapter, computed without regard to section 450 and without regard to the credits provided in sections 31, 32, 35, and 466 (e).”

56 Stat. 884, 890.
26 U. S. C., Supp. II,
§§ 450, 466 (e).
Ante, p. 584.

53 Stat. 24.
26 U. S. C., §§ 31, 32.
Ante, p. 139.

SEC. 3. The amendments made by this Act shall be applicable with respect to taxable years beginning after December 31, 1942.

Approved October 28, 1943.

[CHAPTER 293]

AN ACT

To provide for the removal of oysters from the waters of York River and Queen Creek, Virginia, affected by sewage disposal emanating from the construction battalion training camp, at Camp Peary, Virginia, and for other purposes.

November 4, 1943
[H. R. 2886]
[Public Law 179]

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the Secretary of the Navy is authorized and directed to investigate the extent of damage, actual or potential, to oysters in the waters of York River and Queen Creek, Virginia, resulting from sewage disposal emanating from the construction battalion training camp, at Camp Peary, Virginia, and to take such action as he may consider expedient to cause such oysters to be removed and transplanted into unpolluted waters of the vicinity, or otherwise to provide for their marketability for human consumption at the earliest lawful season: *Provided*, That there shall be no appropriation hereunder for liquidation of damages to owners or others.

York River and
Queen Creek, Va.
Damage to oysters.

SEC. 2. There is hereby authorized to be appropriated, out of any money in the Treasury not otherwise appropriated, such sums as may be necessary to effectuate the purposes of this Act.

Appropriation au-
thorized.

Approved November 4, 1943.

[CHAPTER 294]

AN ACT

Relating to Government and other exemptions from the tax with respect to the transportation of property.

November 4, 1943
[H. R. 3538]
[Public Law 180]

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That section 3475 (b) of the Internal Revenue Code (relating to the tax on the transportation of property) is amended to read as follows:

Internal Revenue
Code, amendment.
56 Stat. 980.
26 U. S. C., Supp. II,
§ 3475 (b).
Tax exemptions.

“(b) GOVERNMENT TRANSPORTATION.—The tax imposed under this section shall not apply to amounts paid for the transportation of property to or from the Government of the United States, or any State, Territory, or political subdivision thereof, or the District of Columbia, or to amounts paid to the Post Office Department for the transportation of property.”

SEC. 2. The amendment made by section 1 shall take effect with respect to amounts paid, on and after the first day of the first month which begins more than ten days after the date of the enactment of this Act, for the transportation of property on and after such first day.

Effective date.

Approved November 4, 1943.

[CHAPTER 295]

AN ACT

Authorizing the Postmaster General to use post-office clerks and city letter carriers interchangeably.

November 4, 1943
[S. 970]
[Public Law 181]

Postal Service.
Interchange of personnel.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the Postmaster General may, in an emergency, when the interest of the Service requires, temporarily assign any post-office clerk to the duties of city delivery carrier or any such carrier to the duties of such clerk and in an emergency, when the interest of the Service requires, may temporarily assign any post-office clerk or city delivery carrier to the duties of a railway postal clerk or any railway postal clerk to the duties of a post-office clerk or city delivery carrier without change of pay-roll status, the compensation of any temporarily assigned employee to be paid from the appropriation made for the work to which he is regularly assigned.

Termination.

SEC. 2. This Act shall terminate on June 30, 1945, or such earlier date as the Congress by concurrent resolution may prescribe.

Approved November 4, 1943.

[CHAPTER 296]

AN ACT

To amend the law of the District of Columbia relating to the carrying of concealed weapons.

November 4, 1943
[S. 1151]
[Public Law 182]

District of Columbia.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That section 4 of the Act entitled "An Act to control the possession, sale, transfer, and use of pistols and other dangerous weapons in the District of Columbia, to provide penalties, to prescribe rules of evidence, and for other purposes", approved July 8, 1932 (47 Stat. 651; D. C. Code, 1940 edition, title 22, sec. 3204) be, and it hereby is, amended to read as follows:

Carrying of a pistol or other dangerous weapon.

"SEC. 4. No person shall within the District of Columbia carry either openly or concealed on or about his person, except in his dwelling house or place of business or on other land possessed by him, a pistol, without a license therefor issued as hereinafter provided, or any deadly or dangerous weapon capable of being so concealed."

Approved November 4, 1943.

[CHAPTER 297]

AN ACT

To amend the Naval Reserve Act of 1938, as amended.

November 8, 1943
[H. R. 2859]
[Public Law 183]

Naval Reserve Act of 1938, amendments.
56 Stat. 730.
34 U. S. C., Supp. II, § 857a.

Women's Reserve.
Ranks and ratings.

Grade of captain.

Military authority of officers.

56 Stat. 730.
34 U. S. C., Supp. II, § 857e.

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 as follows:

Strike out section 502 and substitute therefor the following:

"SEC. 502. Members of the Women's Reserve may be commissioned or enlisted in such appropriate ranks and ratings, not above the rank of captain, corresponding to those of the Regular Navy, as may be prescribed by the Secretary of the Navy: *Provided*, That there shall not be more than one officer in the grade of captain, exclusive of officers appointed in the Medical Department of the Naval Reserve: *Provided further*, That military authority of officers commissioned under the provisions of this title may be exercised over women of the Reserve only and is limited to the administration of the Women's Reserve."

Strike out section 506 and substitute therefor the following: