

55 Stat. 844.  
38 U. S. C., Supp.  
III, note foll. § 732, Vet.  
Reg. No. 1 (a), Pt. 2.

Widows and children of World War I veterans.  
48 Stat. 1281.  
38 U. S. C. §§ 503-505, 506-507a; Supp. III, § 503.  
Post, p. 803.

Effective date of increases.

Extension of benefits.  
48 Stat. 1281.  
38 U. S. C. §§ 503-505, 506-507a; Supp. III, § 503.  
Post, p. 803.

"Widow."  
57 Stat. 555.  
38 U. S. C., Supp. III, note foll. § 372, Vet. Reg. No. 10, Par. V.

and World War II, including veterans entitled to wartime rates under Public, 359, Seventy-seventh Congress, December 19, 1941, for service on or after September 16, 1940, for service-incurred disability, not including the special awards and allowances fixed by law, which are payable under any laws or regulations administered by the Veterans' Administration are hereby increased by 15 per centum.

SEC. 2. That the monthly rates of compensation payable to widows and children under authority of Public Law Numbered 484, Seventy-third Congress, June 28, 1934, as amended, shall be as follows: Widow but no child, \$35; widow and one child, \$45 (with \$5 for each additional child); no widow but one child, \$18; no widow but two children, \$27 (equally divided); no widow but three children, \$36 (equally divided) with \$4 for each additional child (the total amount to be equally divided).

SEC. 3. The increases provided by this Act shall be effective from the first day of the first month following the passage of this Act.

SEC. 4. The benefits of Public Law Numbered 484, Seventy-third Congress, June 28, 1934, as amended, are hereby extended to widows and children of persons who served during the period of the present war, as defined in existing law, subject to the administrative, definitive, and regulatory provisions of Public, Numbered 484, as amended: *Provided*, That the definition of "widow" shall be that contained in section 6 of Public Law Numbered 144, Seventy-eighth Congress, July 13, 1943.

Approved May 27, 1944.

[CHAPTER 208]

AN ACT

May 27, 1944  
[H. R. 3377]

[Public Law 313]

To increase the rate of pension for World War veterans from \$40 to \$50 per month, to \$60 per month in certain specified cases, and for other purposes.

World War veterans.  
56 Stat. 350.  
38 U. S. C., Supp. III, note foll. § 732.  
Pension rates.

*Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled*, That paragraph I (f), part III, Veterans Regulation Numbered 1 (a), as amended, is hereby amended to read:

"I (f) The amount of pension payable under terms of part III shall be \$50 monthly, except that where such veterans shall have been rated permanent and total and in receipt of pension for a continuous period of ten years or reach the age of sixty-five years, the amount of pension shall be \$60 monthly: *Provided*, That—"

The provisions of this Act shall apply to veterans of both World War I and World War II.

Approved May 27, 1944.

Applicability.

[CHAPTER 209]

AN ACT

May 27, 1944  
[S. 771]

[Public Law 314]

To provide for payment of pensions and compensation to certain persons who are receiving retired pay.

Pensions and compensation to certain persons receiving retired pay.

*Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled*, That any person who is receiving pay pursuant to any provision of law relating to the retirement of persons in the regular military or naval service, and who would be eligible to receive pension or compensation under the laws administered by the Veterans' Administration if he were not receiving such retired pay, shall be entitled to receive such pension

or compensation upon the filing by such person with the department by which such retired pay is paid of a waiver of so much of his retired pay and allowances as is equal in amount to such pension or compensation. To prevent duplication of payments, the department with which any such waiver is filed shall notify the Veterans' Administration of the receipt of such waiver, the amount waived, and the effective date of the reduction in retired pay.

Approved May 27, 1944.

[CHAPTER 210]

AN ACT

To provide for simplification of the individual income tax.

*Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That (a) SHORT TITLE.*—This Act may be cited as the "Individual Income Tax Act of 1944".

(b) *ACT AMENDATORY OF INTERNAL REVENUE CODE.*—Except as otherwise expressly provided, wherever in this Act an amendment is expressed in terms of an amendment to a chapter, subchapter, title, supplement, section, subsection, subdivision, paragraph, subparagraph, or clause, the reference shall be considered to be made to a provision of the Internal Revenue Code.

(c) *MEANING OF TERMS USED.*—Except as otherwise expressly provided, terms used in this Act shall have the same meaning as when used in the Internal Revenue Code.

May 29, 1944  
[H. R. 4646]  
[Public Law 315]  
  
Individual Income  
Tax Act of 1944.

53 Stat., Part 1.  
26 U. S. C.; 26 U. S. C., Supp. III.

**Part I—Amendments to Chapter 1 of the Internal Revenue Code**

**SEC. 2. TAXABLE YEARS TO WHICH APPLICABLE.**

Except as otherwise expressly provided, the amendments made by this part shall be applicable with respect to taxable years beginning after December 31, 1943.

**SEC. 3. NORMAL TAX ON INDIVIDUALS.**

Section 11 (relating to the normal tax on individuals) is amended to read as follows:

53 Stat. 5.  
26 U. S. C., Supp. III, § 11.

**"SEC. 11. NORMAL TAX ON INDIVIDUALS.**

"There shall be levied, collected, and paid for each taxable year upon the net income of every individual a normal tax of 3 per centum of the amount of the net income in excess of the credits against net income provided in section 25 (a). For alternative tax which may be elected if adjusted gross income is less than \$5,000, see Supplement T."

53 Stat. 17.  
26 U. S. C. § 25a; Supp. III, § 25a.  
*Ante*, p. 31; *post*, pp. 232, 233, 647.

**SEC. 4. SURTAX ON INDIVIDUALS.**

(a) *IMPOSITION OF TAX.*—Section 12 (b) (relating to the surtax on individuals) is amended to read as follows:

53 Stat. 5.  
26 U. S. C., Supp. III, § 12 (b).

"(b) *RATES OF SURTAX.*—There shall be levied, collected, and paid for each taxable year upon the surtax net income of every individual the surtax shown in the following table:

<b>"If the surtax net income is:</b>	<b>The surtax shall be:</b>
Not over \$2,000.....	20% of the surtax net income.
Over \$2,000 but not over \$4,000.....	\$400, plus 22% of excess over \$2,000.
Over \$4,000 but not over \$6,000.....	\$840, plus 26% of excess over \$4,000.
Over \$6,000 but not over \$8,000.....	\$1,360, plus 30% of excess over \$6,000.