

(b) Clauses (1), (2), (3), and (4) of section 1410 of the Federal Insurance Contributions Act (section 1410 of the Internal Revenue Code, relating to the rate of tax on employers) are amended to read as follows:

“(1) With respect to wages paid during the calendar years 1939, 1940, 1941, 1942, 1943, 1944, and 1945, the rate shall be 1 per centum.

“(2) With respect to wages paid during the calendar years 1946, 1947, and 1948, the rate shall be 2½ per centum.

“(3) With respect to wages paid after December 31, 1948, the rate shall be 3 per centum.”

Approved December 16, 1944.

53 Stat. 175.
26 U. S. C. § 1410;
Supp. III, § 1410.
Amdt. p. 98.

[CHAPTER 601]

AN ACT

To authorize the Secretary of the Interior to dispose of certain lands heretofore acquired for the nonreservation Indian boarding school known as Sherman Institute, California.

December 16, 1944
[S. 1580]
[Public Law 496]

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the Secretary of the Interior is hereby authorized in his discretion and subject to such terms and conditions as he may prescribe, to sell or exchange all or any part of those two certain tracts of land containing ten acres and one hundred acres more or less, respectively, heretofore acquired by the United States for the use of the nonreservation Indian boarding school known as Sherman Institute, Riverside, California, by deed dated August 30, 1900, from Frank A. Miller and Isabella D. Miller and by deed dated September 10, 1901, from George Frost, president of the Riverside Land Company. In effecting any sale or exchange hereunder the Secretary of the Interior is authorized to execute such deeds or other instruments as may be necessary to transfer the title to any land so sold or exchanged, and the proportionate share or shares of capital stock of the Riverside Water Company evidencing the right of the lands so sold or exchanged to participate in the use of water furnished by said company for domestic and/or irrigation purposes. Any exchanges of land and/or water rights effected pursuant to this Act shall be on an equal-value basis.

Sherman Institute,
Riverside, Calif.
Sale or exchange of
land.

SEC. 2. That the proceeds derived from any sale made under authority of this Act shall be deposited in the Treasury of the United States as school revenues, pursuant to the Act of May 27, 1926 (44 Stat. 560), and shall be available in the discretion of the Secretary of the Interior for the purchase of other lands for the use of said Sherman Institute, including the water right or shares of water stock representing the right of the lands so purchased to the use of water for irrigation and/or domestic purposes.

Use of proceeds from
sale.

25 U. S. C. § 155.

Approved December 16, 1944.

[CHAPTER 602]

AN ACT

To amend section 1, Act of June 29, 1940 (54 Stat. 703), for the acquisition of Indian lands for the Grand Coulee Dam and Reservoir, and for other purposes.

December 16, 1944
[S. 1597]
[Public Law 497]

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the first paragraph of section 1 of the Act approved June 29, 1940 (54 Stat. 703), be amended to read as follows: “That, in aid of the construction, operation and maintenance of the Columbia Basin project (formerly the Grand Coulee Dam project), authorized by the Act of August 30,

Columbia Basin
project.
16 U. S. C., Supp.
III, § 835d.
Acquisition of In-
dian lands.