

forces of the United States or of any of the other United Nations and prior to the termination of the present war as proclaimed by the President, the tax imposed by this chapter shall not apply with respect to the taxable year in which falls the date of his death, and the tax under this chapter and under the corresponding title of each prior revenue law for preceding taxable years which is unpaid at the date of his death (including interest, additions to the tax, and additional amounts) shall not be assessed, and if assessed the assessment shall be abated, and if collected shall be credited or refunded as an overpayment."

SEC. 9. ASSISTANT COMMISSIONERS.

53 Stat. 478.
26 U. S. C. §§ 3905,
3906.

Subchapter B of Chapter 39 of the Internal Revenue Code is amended to read as follows:

"SUBCHAPTER B—ASSISTANT COMMISSIONERS

"SEC. 3905. APPOINTMENT.

"There shall be in the Bureau of Internal Revenue two Assistant Commissioners, who shall be appointed by the President, by and with the advice and consent of the Senate.

"SEC. 3906. DUTIES.

"The Assistant Commissioners shall perform such duties as may be prescribed by the Commissioner or required by law."

SEC. 10. EXTENSION OF TIME IN CONNECTION WITH RELEASE OF POWERS OF APPOINTMENT.

56 Stat. 944, 952,
1054.
26 U. S. C., Supp.
II, §§ 811 note, 1000
note.

Section 403 (d) (3) of the Revenue Act of 1942 is amended by striking out "July 1, 1943" wherever it appears and inserting in lieu thereof "March 1, 1944"; and section 452 (c) of the Revenue Act of 1942 is amended to read as follows:

"(c) RELEASE BEFORE MARCH 1, 1944.—

"(1) A release of a power to appoint before March 1, 1944, shall not be deemed a transfer of property by the individual possessing such power.

"(2) This subsection shall apply to all calendar years prior to 1944 and to that part of the calendar year 1944 prior to March 1, 1944."

Approved June 9, 1943, 7 p. m., E. War Time.

[CHAPTER 121]

AN ACT

To amend section 2 of the Civilian Pilot Training Act of 1939, as amended.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the first sentence of section 2 of the Civilian Pilot Training Act of 1939, as amended, is amended by striking out the word "civilian".

SEC. 2. Any appropriations heretofore made and available for obligation during the fiscal year ending June 30, 1943, for carrying out the provisions of the Civilian Pilot Training Act of 1939, shall be available for carrying out the provisions of such Act as amended hereby. Any obligations entered into heretofore under such appropriations for purposes which are brought within the scope of such Act by this amendatory Act shall be deemed to be valid if otherwise properly incurred.

Approved June 10, 1943.

June 10, 1943
[H. R. 1670]
[Public Law 69]

Civilian Pilot
Training Act of 1939,
amendment.
53 Stat. 855.
49 U. S. C., Supp.
II, § 752.
Funds available.
Ante, p. 80.

Validity of obligations.

[CHAPTER 122]

AN ACT

Making supplemental appropriations to carry out the provisions of an Act to promote the defense of the United States, approved March 11, 1941, as amended, and for other purposes.

June 14, 1943
[H. R. 2753]
[Public Law 70]

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That there are hereby appropriated, out of any money in the Treasury not otherwise appropriated, to enable the President, through such departments or agencies of the Government as he may designate, further to carry out the provisions of an Act to promote the defense of the United States, approved March 11, 1941, as amended, and for each and every purpose incident to or necessary therefor, the following sums for the following respective purposes:

Defense Aid Supplemental Appropriation Act, 1943.

55 Stat. 31.
22 U. S. C., Supp.
II, §§ 411-419.
Ante, p. 20.

Procurement of defense articles.

(a) For the procurement, by manufacture or otherwise, of defense articles, information, and services, for the government of any country whose defense the President deems vital to the defense of the United States, and the disposition thereof, including all necessary expenses in connection therewith, as follows:

Vessels, ships, boats, and other watercraft, including the hire or other temporary use thereof, and equipage, supplies, materials, spare parts, and accessories, \$1,552,659,000.

Agricultural, industrial, and other commodities and articles, \$4,452,623,000.

Testing, repairing, etc.

(b) For testing, inspecting, proving, repairing, outfitting, reconditioning, or otherwise placing in good working order any defense articles for the government of any country whose defense the President deems vital to the defense of the United States, including services and expenses in connection therewith, \$259,348,000.

(c) For administrative expenses, \$8,999,000: *Provided*, That transfers may be made from this appropriation to the consolidated appropriation for "Necessary services and expenses" to the extent necessary to reimburse such appropriation for transfers made pursuant to the Urgent Deficiency Appropriation Act, 1943.

Administrative expenses.
Transfers.

Post, p. 432.

Total.

Consolidation of funds.

55 Stat. 53, 745; 56 Stat. 130.

Transfers.

(d) In all, \$6,273,629,000, to be available until June 30, 1944.

(e) Each of the foregoing appropriations shall be additional to, and consolidated with, the appropriations for the same purposes, contained in the same respective categories of appropriation in the Defense Aid Supplemental Appropriation Act, 1941, the Defense Aid Supplemental Appropriation Act, 1942, and the Second Defense Aid Supplemental Appropriation Act, 1942, and the appropriations contained in the foregoing Acts, are hereby continued and shall be available until June 30, 1944: *Provided*, That with the exception of the appropriation for "Administrative expenses", not to exceed 20 per centum of any of such consolidated appropriations may be transferred by the President to any other of such consolidated appropriations, but no such appropriation shall be increased more than 30 per centum thereby: *Provided further*, That notwithstanding the foregoing proviso (1) balances, unobligated as of April 30, 1943, and balances subsequently released from obligation, of appropriations contained in the foregoing Acts for "Ordnance and ordnance stores, supplies, spare parts, and materials, including armor and ammunition and components thereof", may be transferred by the President to and consolidated with the appropriation provided above for "Agricultural, industrial, and other commodities and articles", and (2) balances, unobligated as of April 30, 1943, and balances subsequently released from obligation, of appropriations contained in the foregoing Acts for "Necessary services and expenses" may be transferred by the President to