

Commissioners or their duly authorized representatives may exchange or sell similar items and apply the exchange allowances or proceeds of sales in such cases in whole or in part payment therefor.

Investments.

SEC. 8. The Commissioners are hereby authorized in their discretion, to invest at any time in United States Government securities, with the approval of the Secretary of the Treasury, any part of the general fund, highway fund, water fund, or trust funds, of the District of Columbia, not needed to meet expenses during the current fiscal year, to deposit the interest accruing from such investment to the credit of the fund from which the investment was made, and to sell or exchange such securities for other Government securities, and deposit the proceeds to the credit of the appropriate fund.

Reallocation in-
creases and adminis-
trative promotions.
58 Stat. 532.
D. C. Code, Supp.
IV, § 1-310a.

SEC. 9. Section 7 of the District of Columbia Appropriation Act, 1945, is amended to read as follows: "Hereafter appropriations for the District of Columbia shall be used to pay increases in the salaries of officers and employees by reason of the reallocation of the position of any officer or employee by the Civil Service Commission, and administrative promotions within the several grades: *Provided*, That such reallocation increases and administrative promotions shall be subject to the approval of the Commissioners of the District of Columbia: *Provided further*, That officers and employees whose positions were reallocated by the Civil Service Commission during the period January 1, 1945, to July 1, 1945, who have not received such reallocation increases shall be entitled to receive them retroactively to the date they would otherwise have been effective except for the provisions of said section 7, but in no case prior to January 1, 1945."

Condition.

Retroactive provi-
sions.

Purchase of used
vehicles.

SEC. 10. Appropriations herein made available for the purchase of passenger-carrying vehicles, with the exception of those to be purchased for use by the Fire Department and the Metropolitan Police, shall be available only for the purchase of used or Federal surplus motor vehicles.

Short title.

SEC. 11. This Act may be cited as the "District of Columbia Appropriation Act, 1946".

Approved June 30, 1945.

[CHAPTER 210]

AN ACT

To extend through December 31, 1945, the termination date under the Renegotiation Act.

June 30, 1945
[H. R. 3396]
[Public Law 104]

Renegotiation Act,
amendment.
56 Stat. 246.
50 U. S. C., Supp.
IV, app. § 1191 (h)

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That subsection (h) of the Renegotiation Act (relating to the termination date) is amended to read as follows:

"Termination
date."

"(h) This section shall apply only with respect to profits derived from contracts with the Departments and subcontracts which are determined under regulations prescribed by the Board to be reasonably allocable to performance prior to the close of the termination date. Notwithstanding the method of accounting employed by the contractor in keeping his books, profits determined to be so allocable shall be considered as having been received or accrued not later than the termination date. For the purposes of this subsection, the term 'termination date' means whichever of the following dates first occurs—

"(1) December 31, 1945; or

"(2) the date proclaimed by the President as the date of the termination of hostilities in the present war; or

"(3) the date specified in a concurrent resolution of the two Houses of Congress as the date of the termination of hostilities in the present war."

SEC. 2. TERMINATION OF REPRICING OF WAR CONTRACTS.

Section 802 (b) of the Revenue Act of 1943 (relating to repricing of war contracts) is amended to read as follows:

58 Stat. 93.
60 U. S. C., Supp.
IV, app. § 1192 note.

“(b) Section 801 shall not apply to any contract with a Department or any subcontract made after (1) the date proclaimed by the President as the date of the termination of hostilities in the present war, or (2) the date specified in a concurrent resolution of the two Houses of Congress as the date of such termination, or (3) December 31, 1945, whichever date is the earlier.”

Approved June 30, 1945.

[CHAPTER 211]

JOINT RESOLUTION

To continue the temporary increases in postal rates on first-class matter, and for other purposes.

June 30, 1945
[H. J. Res. 184]
[Public Law 106]

Resolved by the Senate and House of Representatives of the United States of America in Congress assembled, That section 1001 (a), as amended (relating to temporary increase in first-class postage rate), of the Revenue Act of 1932, and section 2, as amended (authorizing the President to modify certain postage rates), of the Act entitled “An Act to extend the gasoline tax for one year, to modify postage rates on mail matter, and for other purposes”, approved June 16, 1933, are further amended by striking out “July 1, 1945” wherever appearing therein and inserting in lieu thereof “July 1, 1947”, and by striking out “June 30, 1945” wherever appearing therein and inserting in lieu thereof “June 30, 1947”.

47 Stat. 285; 48 Stat.
254; 57 Stat. 157.
39 U. S. C. § 280
note; Supp. IV, § 280
note.

SEC. 2. Section 732 (d) of the Internal Revenue Code is amended to read as follows:

56 Stat. 917.
26 U. S. C., Supp.
IV, § 732 (d).

“(d) REVIEW BY SPECIAL DIVISION OF BOARD.—The determinations and redeterminations by any division of the Board involving any question arising under section 721 (a) (2) (C) or section 722 with respect to any taxable year shall be reviewed by a special division of the Board which shall be constituted by the Chairman and consist of not less than three members of the Board. The decisions of such special division shall not be reviewable by the Board, and shall be deemed decisions of the Board.”

55 Stat. 22, 23.
26 U. S. C., Supp.
IV, §§ 721 (a) (2) (C),
722.

Approved June 30, 1945.

[CHAPTER 212]

AN ACT

To improve salary and wage administration in the Federal service; to provide pay for overtime and for night and holiday work; to amend the Classification Act of 1923, as amended; to bring about a reduction in Federal personnel and to establish personnel ceilings for Federal departments and agencies; to require a quarterly analysis of Federal employment; and for other purposes.

June 30, 1945
[S. 807]
[Public Law 106]

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That this Act may be cited as the “Federal Employees Pay Act of 1945”.

Federal Employees
Pay Act of 1945.

TITLE I—COVERAGE AND EXEMPTIONS

COVERAGE

SEC. 101. (a) Subject to the exemptions specified in section 102 of this Act, titles II and III of this Act shall apply (1) to all civilian officers and employees in or under the executive branch of the Government, including Government-owned or controlled corporations, and in or under the District of Columbia municipal government, and (2) to those officers and employees of the judicial branch of the Government, the Library of Congress, the Botanic Garden, and the Office of