

[CHAPTER 146]

AN ACT

June 25, 1947
[H. R. 2368]
[Public Law 115]

To amend paragraph 8 of part VII, Veterans Regulation Numbered 1 (a), as amended, to authorize an appropriation of \$3,000,000 as a revolving fund in lieu of \$1,500,000 now authorized, and for other purposes.

57 Stat. 44.
38 U. S. C. note foll.
§ 739, p. 4269.

Vocational rehabilitation.
Appropriation authorized.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That paragraph 8 of part VII, Veterans Regulation Numbered 1 (a), as amended, is hereby amended to read as follows:

"8. There is hereby authorized to be appropriated, out of any money in the Treasury of the United States not otherwise appropriated, available immediately and until expended, the sum of \$3,000,000, to be utilized by the Veterans' Administration under such rules and regulations as the Administrator may prescribe, as a revolving fund for the purpose of making advancements, not exceeding \$100 in any case, to persons commencing or undertaking courses of vocational rehabilitation under this part, and advancement to bear no interest and to be reimbursed in such installments as may be determined by the Administrator by proper deductions from any future payments of compensation, pension, or retirement pay."

Approved June 25, 1947.

[CHAPTER 147]

AN ACT

June 25, 1947
[H. R. 2872]
[Public Law 116]

To amend further section 4 of the Public Debt Act of 1941, as amended, and clarify its application, and for other purposes.

Public Debt Act of 1941, amendment.

55 Stat. 9; 56 Stat. 190.
31 U. S. C. § 742a.

Taxation of obligations.

56 Stat. 189.
31 U. S. C. §§ 742a, 754a, 754b, 757b; 39 U. S. C. § 756a.

Exceptions.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That section 4 of the Public Debt Act of 1941 (Public, Numbered 7, Seventy-seventh Congress, first session), as amended by section 6 of the Public Debt Act of 1942 (Public, Numbered 510, Seventy-seventh Congress, second session), hereby is amended further to read as follows:

"SEC. 4. (a) Interest upon obligations, and dividends, earnings, or other income from shares, certificates, stock, or other evidences of ownership, and gain from the sale or other disposition of such obligations and evidences of ownership issued on or after the effective date of the Public Debt Act of 1942 by the United States or any agency or instrumentality thereof shall not have any exemption, as such, and loss from the sale or other disposition of such obligations or evidences of ownership shall not have any special treatment, as such, under the Internal Revenue Code, or laws amendatory or supplementary thereto; except that any such obligations which the United States Maritime Commission or the Federal Housing Administration had, prior to March 1, 1941, contracted to issue at a future date, shall when issued bear such tax-exemption privileges as were, at the time of such contract, provided in the law authorizing their issuance. For the purposes of this subsection a Territory, a possession of the United States, and the District of Columbia, and any political subdivision thereof, and any agency or instrumentality of any one or more of the foregoing, shall not be considered as an agency or instrumentality of the United States.

"(b) The provisions of this section shall, with respect to such obligations and evidences of ownership, be considered as amendatory of and supplementary to the respective Acts or parts of Acts authorizing the issuance of such obligations and evidences of ownership, as amended and supplemented.

"(c) Nothing contained herein shall be construed to amend or repeal sections 114 and 115 of the Revenue Act of 1941."

55 Stat. 697, 698.
26 U. S. C. §§ 42, 117.

Approved June 25, 1947.

[CHAPTER 148]

AN ACT

To authorize the construction, operation, and maintenance of the Paonia Federal reclamation project, Colorado.

June 25, 1947
[H. R. 3143]
[Public Law 117]

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 through the Bureau of Reclamation is hereby authorized to construct, maintain, and operate, pursuant to the Federal reclamation laws, the Paonia project, Colorado, substantially in accordance with the report of the regional director of the Bureau of Reclamation, region IV, dated January 2, 1946, as concurred in by the Commissioner of Reclamation and the Secretary of the Interior: *Provided*, That, notwithstanding any recommendations to the contrary contained in said report, all costs allocated to irrigation shall be reimbursable under the Federal reclamation laws within repayment periods fixed by the Secretary of the Interior at not to exceed sixty-eight years.

Paonia project,
Colo.
Construction, etc.

Costs allocated to
irrigation.

SEC. 2. Unexpended balances of sums heretofore appropriated for the Paonia project, Colorado, authorized by finding of feasibility of the Secretary of the Interior approved by the President on March 18, 1939, are hereby made immediately available for expenditure on the Paonia project hereby authorized.

Availability of
funds.

SEC. 3. There are hereby authorized to be appropriated, out of any moneys in the Treasury not otherwise appropriated, such additional sums as may be required for the purposes of this Act.

Appropriation au-
thorized.

Approved June 25, 1947.

[CHAPTER 149]

AN ACT

To authorize the Secretary of War to permit the delivery of water from the District of Columbia and Arlington County water systems to the Falls Church or other water systems in the metropolitan area of the District of Columbia in Virginia.

June 26, 1947
[H. R. 310]
[Public Law 118]

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the Secretary of War, on the recommendation of the Chief of Engineers, United States Army, and the Board of Commissioners of the District of Columbia, is hereby authorized in his discretion, upon request of the town council of the town of Falls Church, Fairfax County, Virginia, or any other competent State or local authority in the Washington metropolitan area in Virginia, to permit the delivery of water from the District of Columbia water system at the Dalecarlia Filtration Plant, or at other points on said water system to the Falls Church water system for the purpose of supplying water for the use of said town and such adjacent areas as are now or shall hereafter be served by the water system of said town; or to any other competent State or local authority in said metropolitan area in Virginia. The Secretary of War is hereby further authorized, in his discretion and upon the recommendation of the Chief of Engineers, and said Board of Commissioners, to permit the delivery of such water through the water mains of Arlington County by a connection to Arlington mains at the southerly end of Chain Bridge, or to make connections with the Arlington County water system at one or more points along the boundary line of Arlington County: *Provided*, That all expense of installing any such connection or connections or other appurtenances and any subsequent changes therein shall be borne by said town of Falls Church, or such other communities of said metropolitan area requesting such services: *Provided further*, That all payments for water taken

Falls Church, Va.
Delivery of water
from D. C. water
system.

Expense of install-
ing connections, etc.

Payments for water.