

Appointment of
commissioners.

SEC. 2. The Legislature of the Territory of Alaska may provide for the appointment and terms of the commissioners of such authority and for the powers of such authority, except that such authority shall not be given any power of taxation, nor any power to pledge the faith of the people of the Territory for any loan whatever.

Issuance of bonds.

SEC. 3. The Legislature of the Territory of Alaska may authorize such authority to issue bonds or other obligations with such security and in such manner as the legislature may provide, except as provided in this Act. Such bonds and other obligations shall not be a debt of the Territory of Alaska or any political or municipal corporation or other subdivision of the Territory other than such authority; and such bonds and other obligations shall not constitute a debt, indebtedness, or the borrowing of money within the meaning of any limitation or restriction on the issuance of bonds or other obligations contained in the laws of the United States applicable to the Territory of Alaska or any political or municipal corporation or other subdivision of the Territory.

Approved, July 21, 1941.

[CHAPTER 314]

AN ACT

July 22, 1941
[H. R. 4153]
[Public Law 187]

To amend sections 3341, 3351, and 3361 of the Internal Revenue Code and section 309 (a) of the Tariff Act of 1930, and to repeal section 2907 of the Internal Revenue Code.

Internal Revenue
Code, amendments.
53 Stat. 404.
26 U. S. C. § 3341 (c).

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That subsection (c) of section 3341, Internal Revenue Code, be amended to read as follows:

“(c) DRAW-BACK OF TAX PAID IN THE UNITED STATES.—All provisions of law for the allowance of draw-back of internal revenue tax on articles exported from the United States are, so far as applicable, extended to like articles upon which an internal revenue tax has been paid when shipped from the United States to the Philippine Islands.”

53 Stat. 405.
26 U. S. C. § 3351.

SEC. 2. That section 3351, Internal Revenue Code, be amended by adding at the end thereof a new subsection to read as follows:

“(c) DRAW-BACK OF TAX PAID IN THE UNITED STATES.—All provisions of law for the allowance of draw-back of internal revenue tax on articles exported from the United States are, so far as applicable, extended to like articles upon which an internal revenue tax has been paid when shipped from the United States to the Virgin Islands.”

53 Stat. 406.
26 U. S. C. § 3361 (c).

SEC. 3. That subsection (c) of section 3361, Internal Revenue Code, be amended to read as follows:

“(c) DRAW-BACK OF TAX PAID IN THE UNITED STATES.—All provisions of law for the allowance of draw-back of internal revenue tax on articles exported from the United States are, so far as applicable, extended to like articles upon which an internal revenue tax has been paid when shipped from the United States to Puerto Rico, Guam, or American Samoa.”

Tariff Act of 1930,
amendment.
46 Stat. 690.
19 U. S. C. § 1309 (a).

That section 309 (a) of the Tariff Act of 1930, as amended, be further amended by inserting after the words “internal revenue tax” a comma and the words “or from any internal revenue bonded warehouse, from any brewery, or from any winery premises or bonded premises for the storage of wine, free of internal revenue tax.”

Repeal.
53 Stat. 344.
26 U. S. C. § 2907.

That section 2907 of the Internal Revenue Code be repealed.

Approved, July 22, 1941.

[CHAPTER 320]

AN ACT

Authorizing the temporary appointment or advancement of certain personnel of the Navy and Marine Corps, and for other purposes.

July 24, 1941
[H. R. 4473]
[Public Law 188]

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That except as otherwise specified herein the authority granted by this Act shall be exercised only in time of war or national emergency determined by the President.

Navy and Marine Corps, temporary appointments.

SEC. 2. (a) As used in this Act, the words "temporarily appointed" shall be interpreted to mean also "temporarily promoted" or "temporarily advanced in rank", as the case may be.

"Temporarily appointed."

(b) The following personnel may be temporarily appointed to ranks or grades in the Regular Navy or Marine Corps, not above lieutenant in the Navy and captain in the Marine Corps:

Classes eligible.

(1) Commissioned warrant officers of the Regular Navy and Marine Corps.

(2) Warrant officers of the Regular Navy and Marine Corps.

(3) First-class petty officers and above in the Regular Navy and platoon or staff sergeants and above in the Regular Marine Corps, including enlisted men of those grades on the retired list on active duty.

(4) Enlisted men of the Fleet Reserve and the Fleet Marine Corps Reserve on active duty in the grades herein specified for enlisted men of the Regular Navy or Marine Corps.

Advancement of active-list officers.

SEC. 3. Officers on the active list of the Regular Navy or Marine Corps in commissioned ranks, including those appointed under the authority of section 2 of this Act, may be temporarily appointed to higher ranks or grades in the Regular Navy or Marine Corps, and the provisions of paragraph 9 of section 1 of the Act approved June 10, 1922 (42 Stat. 626; U. S. C., title 37, sec. 2), shall be applicable to all officers eligible for consideration for appointment or advancement pursuant to the provisions of this Act, not only during the existence of a state of war formally recognized by Congress, but also during a national emergency determined by the President.

Pay during war or emergency.

SEC. 4. (a) Commissioned or warrant officers on the retired list of the Navy or Marine Corps may, while on active duty, be temporarily appointed to higher ranks or grades on the retired list. Any officer so appointed shall, while on active duty, be entitled to the same pay and allowances as officers of like grade or rank with equivalent service on the active list.

Retired officers on active duty.
Post, p. 800.

(b) In the computation of the retired pay of officers heretofore or hereafter retired with pay at the rate of 2½ per centum of the active-duty pay received by them at the time of retirement multiplied by the number of years of service for which entitled to credit in the computation of their pay on the active list, not to exceed a total of 75 per centum of said active-duty pay, active duty performed by such retired officers subsequent to the date of their retirement shall be counted for the purpose of computing percentage increases in their retired pay. These increases shall be at the rate of 2½ per centum for each year of active duty and a fractional year of six months or more shall be considered a full year in computing the number of years: *Provided*, That the increased retired pay of such retired officers shall in no case exceed 75 per centum of the active-duty pay as authorized by existing law: *Provided further*, That no back pay or allowances shall accrue by reason of the passage of this Act.

Retired pay, computation.

Provisos. Limitation.

No back pay.