

Ante, p. 375.*Proviso.*Contracts in excess
of \$10,000.

Short title.

such projects in the Military Appropriation Act, 1942, and to remain available until expended: *Provided*, That the maintenance and operation of such building shall be under the jurisdiction of the Public Buildings Administration and such Administration may assign any space therein surplus to the needs of the War Department to any other Federal agency pending the need thereof by such Department.

SEC. 2. It shall be the duty of the Secretary of War and the Secretary of the Navy, respectively, to file with the Congress prior to the end of each fiscal year a full and complete list of all contracts in excess of \$10,000 in value, including contracts for the purchase of land, which may be undertaken for the expenditure of the funds appropriated by this or any other Act, together with a summary of the subject matter of such contracts, the names of the contractors and of the persons who negotiated any such contract either on behalf of the Government or of the contractor, and, if any such contract was awarded without competitive bidding, a statement of the reasons for the selection of the contractor.

SEC. 3. This Act may be cited as the "First Supplemental National Defense Appropriation Act, 1942".

Approved, August 25, 1941.

[CHAPTER 410]

AN ACT

To amend the National Housing Act, as amended.

September 2, 1941
[H. R. 5395]
[Public Law 248]

National Housing
Act, amendment.
Ante, p. 56.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That section 603 of the National Housing Act is hereby amended by striking the figure "\$100,000,000" appearing in subsection (a) thereof and inserting in lieu thereof the figure "\$300,000,000".

Approved, September 2, 1941.

[CHAPTER 411]

JOINT RESOLUTION

Authorizing the printing, with illustrations, of the proceedings of the national encampments of various veterans' organizations in the United States as separate House documents.

September 18, 1941
[H. J. Res. 196]
[Public Law 249]

Veterans' organiza-
tions, national en-
campments.
Printing of proceed-
ings.

Resolved by the Senate and House of Representatives of the United States of America in Congress assembled, That Public Resolution Numbered 126 (46 Stat. 1481), approved March 2, 1931 (U. S. C., title 44, sec. 275B), authorizing the printing of the proceedings of the national encampments of certain veterans' organizations in the United States be, and is hereby, amended to read as follows:

"That hereafter the proceedings of the national encampments of the Grand Army of the Republic, the United Spanish War Veterans, the Veterans of Foreign Wars of the United States, the American Legion, the Military Order of the Purple Heart, and the Disabled American Veterans of the World War, respectively, shall be printed annually, with accompanying illustrations, as separate House documents of the session of the Congress to which they may be submitted."

Approved, September 18, 1941.

[CHAPTER 412]

AN ACT

To provide revenue, and for other purposes.

September 20, 1941
[H. R. 5417]
[Public Law 250]

Revenue Act of 1941.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That this Act, divided into titles and sections according to the following Table of Contents, may be cited as the "Revenue Act of 1941":

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- Sec. 103. Corporation defense tax rates incorporated in rate schedules.
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- Sec. 105. Tax on nonresident alien individuals.
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- Sec. 201. Excess profits tax rates and credits.
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- Sec. 203. New capital.
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TITLE III—CAPITAL STOCK TAX AND DECLARED VALUE EXCESS-PROFITS TAX

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- Sec. 301. Capital stock tax.
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- Sec. 401. Estate tax rates.
- Sec. 402. Gift tax rates.

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PART II—DEFENSE TAX RATES MADE PERMANENT (NO INCREASE IN TAX AND NO CHANGE IN BASIS OF TAX)

Post, p. 706.

- Sec. 521. Defense excise tax rates made permanent which are not increased by this Act.