

## [CHAPTER 199]

## AN ACT

June 29, 1945  
[S. 916]  
[Public Law 94]

To remove the limitation on the right to command of officers of the Dental Corps of the Army which limits such officers to command in that corps.

Officers of Dental  
Corps, Army.  
Right to command.

*Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled,* That the Act entitled "An Act making appropriation for the support of the Army for the fiscal year ending June thirtieth, nineteen hundred and twelve", approved March 3, 1911, is amended by striking out from the fourth paragraph under the heading "Medical Department" the sentence which reads: "Their right to command shall be limited to the dental corps" (36 Stat. 1054; 10 U. S. C. 130).

Approved June 29, 1945.

## [CHAPTER 200]

## JOINT RESOLUTION

June 29, 1945  
[H. J. Res. 206]  
[Public Law 95]

Extending the time for the release of powers of appointment for the purposes of certain provisions of the Internal Revenue Code.

Revenue Act of 1942,  
amendments.  
56 Stat. 944, 952; 58  
Stat. 72, 830.  
26 U. S. C., Supp.  
IV, §§ 811, 812, 826,  
861 notes, 1000 note.

*Resolved by the Senate and House of Representatives of the United States of America in Congress assembled,* That section 403 (d) (3) of the Revenue Act of 1942 (relating to the release of certain powers of appointment) is amended by striking out "July 1, 1945" wherever it appears and inserting in lieu thereof "July 1, 1946"; and section 452 (c) of the Revenue Act of 1942 is amended to read as follows:

"(c) RELEASE BEFORE JULY 1, 1946.—

"(1) A release of a power to appoint before July 1, 1946, 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 1946 and to that part of the calendar year 1946 prior to July 1, 1946".

Revenue Acts of  
1932 and 1943, amend-  
ment.  
58 Stat. 71.

SEC. 2. Section 501 (c) of the Revenue Act of 1932 as added by section 502 (b) of the Revenue Act of 1943, relating to certain discretionary trusts, is amended by striking out the words "on or after January 1, 1939, and" and inserting in lieu thereof the words "on or after June 7, 1932, and".

Approved June 29, 1945.

## [CHAPTER 201]

## AN ACT

June 29, 1945  
[H. R. 2416]  
[Public Law 96]

Authorizing the State of Alabama to lease or sell and convey all or any part of the Salt Springs land granted to said State by the Act of March 2, 1819.

Alabama.  
Disposition of Salt  
Springs land.

*Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled,* That the State of Alabama shall be, and is hereby, authorized and empowered to lease or sell and convey, in such manner and on such terms and conditions as the legislature of said State has directed or may direct, the whole or any part of the Salt Springs land granted to said State for its use by the Act entitled "An Act to enable the people of Alabama Territory to form a constitution and State government, and for the admission of such State into the Union on an equal footing with the original States", approved March 2, 1819, and to apply the proceeds of such lease or leases, sale or sales, or conveyance or conveyances to such objects as the legislature of said State has directed or may in the future direct.

3 Stat. 491.  
Use of proceeds.

Approved June 29, 1945.