

grade and rank of general by virtue of an appointment under the provisions of this Act shall, upon retirement, have on the retired list the highest grade and rank held by him on the active list: *Provided*, That each such officer shall be entitled to retired pay equal to 75 per centum of the active-duty pay provided herein for an officer appointed pursuant to the provisions of this Act: *Provided further*, That no officer of the Marine Corps shall be appointed to the grade or rank of general on the active list of the Marine Corps except as provided in this Act.

SEC. 5. This Act shall be effective only until six months after the termination of the wars in which the United States is now engaged as proclaimed by the President, or such earlier date as the Congress, by concurrent resolution, may fix.

Approved March 21, 1945.

[CHAPTER 30]

AN ACT

To establish the grade of admiral in the Coast Guard, and for other purposes.

*Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled*, That the grade and rank of admiral is hereby established on the active list of the Regular Coast Guard. The President is authorized to nominate and, by and with the advice and consent of the Senate, to appoint an officer, now or hereafter holding the office of Commandant of the Coast Guard, to that grade and rank. At no time shall there be more than one such officer on the active list in such grade and rank.

SEC. 2. Appointments under authority of this Act shall be made without examination and shall continue in force during such period as the President shall determine. The permanent or temporary status of officers of the active list of the Coast Guard appointed to a higher grade pursuant to section 1 hereof shall not be vacated solely by reason of such appointment, nor shall such appointees be prejudiced in regard to promotion in accordance with the laws relating to the Coast Guard.

SEC. 3. Appointees under this Act shall, while on active duty, receive the same pay and allowances as a rear admiral of the upper half, plus a personal money allowance of \$2,200 per annum.

SEC. 4. In the discretion of the President, by and with the advice and consent of the Senate, each officer who shall have served in the grade and rank of admiral by virtue of an appointment under the provisions of this Act shall, upon retirement, have on the retired list the highest grade and rank held by him on the active list: *Provided*, That each such officer shall be entitled to retired pay equal to 75 per centum of the active-duty pay provided herein for an officer appointed pursuant to the provisions of this Act: *Provided further*, That no officer of the Coast Guard shall be appointed to the grade or rank of admiral on the active list of the Coast Guard except as provided in this Act.

SEC. 5. This Act shall be effective only until six months after the termination of the wars in which the United States is now engaged as proclaimed by the President, or such earlier date as the Congress, by concurrent resolution, may fix.

Approved March 21, 1945.

Retired pay.

Restriction.

Effective period.

March 21, 1945  
[H. R. 1646]  
[Public Law 20]

Admiral in Coast  
Guard.  
Establishment of  
grade and rank.

Appointments.

Status of appoint-  
ees.

Pay and allowances.

Grade and rank  
upon retirement.

Retired pay.

Restriction.

Effective period.

## [CHAPTER 36]

## AN ACT

March 24, 1945  
[H. R. 1426]  
[Public Law 21]

To permit the Administrator, War Shipping Administration, and the United States Maritime Commission, during the national emergency, to pay the tax imposed under section 1410 of the Internal Revenue Code without regard to the \$3,000 limitation in section 1426 (a) (1) of the Internal Revenue Code.

War Shipping Administration and U. S. Maritime Commission.  
57 Stat. 46.  
26 U. S. C., Supp. IV, § 1426 (1).

Payment of employer's tax.  
53 Stat. 175.  
26 U. S. C. § 1410; Supp. IV, § 1410.  
Post, p. 576.  
53 Stat. 1383.  
26 U. S. C. § 1426 (a) (1).

Retroactive coverage.

50 U. S. C., Supp. IV, app. § 1291 (b) (1).

*Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled,* That (a) section 1426 (i) of the Internal Revenue Code is amended by adding at the end thereof the following: "The Administrator, War Shipping Administration, and the United States Maritime Commission, and their agents or persons acting on their behalf or for their account, may, for convenience of administration, make payments of the tax imposed under section 1410 without regard to the \$3,000 limitation in section 1426 (a) (1), but they shall not be required to obtain a refund of the tax paid under section 1410 of the Internal Revenue Code on that part of the remuneration of seamen in their employ not included in wages by reason of section 1426 (a) (1) of the Internal Revenue Code."

(b) The amendments made by this Act shall be effective as if made by section 1 (b) (1) of the Act entitled "An Act to amend and clarify certain provisions of law relating to functions of the War Shipping Administration, and for other purposes", approved March 24, 1943 (Public Law 17, Seventy-eighth Congress; 57 Stat. 45).

Approved March 24, 1945.

## [CHAPTER 37]

## AN ACT

March 24, 1945  
[H. R. 2506]  
[Public Law 22]

To amend an Act regulating the height of buildings in the District of Columbia, approved June 1, 1910, as amended.

District of Columbia.  
Height of buildings.  
36 Stat. 453.  
D. C. Code § 5-405.

Georgetown University Medical School.  
Hospital building.

*Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled,* That an Act entitled "An Act to regulate the height of buildings in the District of Columbia", approved June 1, 1910, as amended, be, and it is hereby, further amended by adding at the end of section 5 of said Act the following proviso: "*And further provided,* That the building to be erected by the Georgetown University for a hospital as a part of the Georgetown University Medical School on parcels 28/31, 28/36, and 28/37 located on the south side of Reservoir Road Northwest, in the District of Columbia, approximately opposite Thirty-ninth Street, plans for which building are on file in the office of the Inspector of Buildings of the District of Columbia, be permitted to be erected to a height of not to exceed one hundred and ten feet above the finished grade of the land, as shown on said plans, at the middle of the front of the building."

Approved March 24, 1945.

## [CHAPTER 44]

## JOINT RESOLUTION

March 29, 1945  
[H. J. Res. 142]  
[Public Law 23]

Providing for the employment of Government employees for folding speeches and pamphlets, House of Representatives.

House of Representatives.  
Folding of pamphlets.  
39 Stat. 120, 582.  
5 U. S. C. §§ 58, 59.  
Post, p. 278.

*Resolved by the Senate and House of Representatives of the United States of America in Congress assembled,* That notwithstanding the provisions of the Act of May 10, 1916, as amended by the Act of August 29, 1916, the Doorkeeper of the House of Representatives is hereby authorized during the Seventy-ninth Congress to employ,