

not be made while the insured is totally disabled. In any case in which the insured is shown by evidence satisfactory to the Administrator to be totally disabled at the expiration of the level premium term period of his insurance under conditions which would entitle him to continued insurance protection but for such expiration, such insurance shall be automatically converted to insurance on the ordinary life plan unless the insured has elected insurance on some other available plan. All level premium term policies shall cease and terminate at the expiration of the term period. Provisions for cash, loan, paid-up, and extended values, dividends from gains and savings, refund of unearned premiums, and such other provisions as may be found to be reasonable and practicable may be provided for in the policy of insurance or from time to time by regulations promulgated by the Administrator."

Termination.  
Other provisions.

Repeals.  
60 Stat. 787.  
38 U. S. C. § 802 (y).

SEC. 3. Subsections (y) (1) and (y) (2) of section 602 of the National Service Life Insurance Act of 1940, as amended, are hereby repealed.

Approved February 21, 1947.

[CHAPTER 6]

JOINT RESOLUTION

February 26, 1947  
[H. J. Res. 114]  
[Public Law 6]

To continue the authority of the Maritime Commission to operate vessels until July 1, 1947.

U. S. Maritime  
Commission.  
Continuation of authority for carrier service.

Post, pp. 190, 697.

60 Stat. 614.

*Resolved by the Senate and House of Representatives of the United States of America in Congress assembled, That notwithstanding any other provision of law any temporary authority issued or to be issued by an appropriate Government agency to the United States Maritime Commission to provide service as a carrier by water may be valid for a period not extending beyond July 1, 1947.*

SEC. 2. The paragraph under the head "United States Maritime Commission" in title I of the Third Deficiency Appropriation Act, 1946, is hereby amended by striking out "March 1, 1947" and inserting in lieu thereof "July 1, 1947".

Approved February 26, 1947.

[CHAPTER 7]

JOINT RESOLUTION

February 26, 1947  
[H. J. Res. 121]  
[Public Law 7]

Granting, in the case of income, estate, and gift taxes, deductions for contributions to the United Nations.

United Nations.  
Charitable contributions, etc.

53 Stat. 15.  
26 U. S. C. § 23 (o)  
(4), (5).

58 Stat. 35.  
26 U. S. C. § 23 (q)  
3).

*Resolved by the Senate and House of Representatives of the United States of America in Congress assembled, That section 23 (o) of the Internal Revenue Code (relating to the so-called "charitable contribution" deduction) is amended by striking out the word "or" at the end of paragraph (4) thereof, and by inserting at the end of paragraph (5) the word "or", and by adding after paragraph (5) a new paragraph to read as follows:*

"(6) the United Nations, but only if such contributions or gifts (A) are to be used exclusively for the acquisition of a site in the city of New York for its headquarters, and (B) are made after December 1, 1946, and before December 2, 1947;";

SEC. 2. Section 23 (q) of such code (relating to the so-called "charitable contribution" deduction) is amended by inserting at the end of paragraph (3) the word "or", and by adding after paragraph (3) a new paragraph to read as follows:

"(4) the United Nations, but only if such contributions or gifts (A) are to be used exclusively for the acquisition of a site in the city of New York for its headquarters, and (B) are made after December 1, 1946, and before December 2, 1947;";

SEC. 3. Section 1004 (a) (2) of such code (relating to deductions for purposes of gift tax) is amended by striking out the period at the end of subparagraph (E), and inserting in lieu thereof a semicolon, and by adding after subparagraph (E) a new subparagraph to read as follows:

53 Stat. 147.  
26 U. S. C. § 1004  
(a) (2) (E).

“(F) the United Nations, but only if such gifts (i) are to be used exclusively for the acquisition of a site in the city of New York for its headquarters, and (ii) are made after December 1, 1946, and before December 2, 1947.”

SEC. 4. Section 1004 (b) of such code (relating to deductions for purposes of gift tax) is amended by striking out the period at the end of paragraph (6), and inserting in lieu thereof a semicolon, and by adding after paragraph (6) a new paragraph to read as follows:

53 Stat. 148.  
26 U. S. C. § 1004  
(b) (6).

“(7) the United Nations, but only if such gifts (A) are to be used exclusively for the acquisition of a site in the city of New York for its headquarters, and (B) are made after December 1, 1946, and before December 2, 1947.”

SEC. 5. The first sentence of section 812 (d) and the first sentence of section 861 (a) (3) of such code (relating to transfers for public, etc., uses) are hereby amended by inserting after the words “to influence legislation” a comma and the words: “or to or for the use of the United Nations, but only if such bequests, legacies, devises, or transfers to or for the use of the United Nations are to be used exclusively for the acquisition of a site in the city of New York for its headquarters, and the death of the decedent occurred after December 1, 1946, and before December 2, 1947”.

53 Stat. 124, 130.  
26 U. S. C. §§ 812  
(d), 861 (a) (3).

Approved February 26, 1947.

[CHAPTER 8]

AN ACT

To authorize the Secretary of Agriculture to cooperate with the Government of Mexico in the control and eradication of foot-and-mouth disease and rinderpest.

February 28, 1947  
[S. 568]  
[Public Law 8]

*Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled,* That the Secretary of Agriculture is authorized to cooperate with the Government of Mexico in carrying out operations or measures to eradicate, suppress, or control, or to prevent or retard, foot-and-mouth disease or rinderpest in Mexico where he deems such action necessary to protect the livestock and related industries of the United States. In performing the operations or measures herein authorized, the Government of Mexico shall be responsible for the authority necessary to carry out such operations or measures on all lands and properties in Mexico and for such other facilities and means as in the discretion of the Secretary of Agriculture are necessary. The measure and character of cooperation carried out under this Act on the part of the United States and on the part of the Government of Mexico, including the expenditure or use of funds appropriated pursuant to this Act, shall be such as may be prescribed by the Secretary of Agriculture. Arrangements for the cooperation authorized by this Act shall be made through and in consultation with the Secretary of State. The authority contained in this Act is in addition to and not in substitution for the authority of existing law.

Cooperation with Mexico to control foot-and-mouth disease, etc.

Responsibility of Mexico.

Arrangements with Secretary of State.

Use of funds.

SEC. 2. For purposes of this Act, funds appropriated pursuant thereto may also be used for the purchase or hire of passenger motor vehicles and aircraft, for printing and binding without regard to section 87 of the Act of January 12, 1895, or section 11 of the Act of March 1, 1919 (U. S. C., title 44, sec. 111), for personal services in the District of Columbia and elsewhere without regard to the limita-

28 Stat. 622; 40 Stat. 1270.