The records of the Treasury Department show that the taxpayers filed a timely refund claim on March 1, 1955, and that, on March 1, 1955, the taxpayers filed an untimely claim for refund in the amount of $1,303.50. The claim for refund alleged that no part of the proceeds became the sale in 1950 of a forest inherited property was includable in gross income and also that the taxpayers failed to file certain deductions for the third 8-hour shift worked in one day and for shift differential pay for that shift. The claim for refund was filed almost 1 year after the expiration of the 3-year period of limitations prescribed by law for filing such claims and, therefore, the claim was rejected.

The amount of the taxpayer's overpayment for the year 1950 has never been verified by the Internal Revenue Service. Such verification would require a determination of the fair market value of the property at the time it was inherited by Mr. Hall, and would also require a determination as to the validity of certain deductions claimed by the taxpayers.

The taxpayers believe that the statute of limitations should be waived in their case because Mr. Hall was stationed in Germany as an officer in the Armed Forces from January 1950 to May 1953, and Mr. Hall received no advice concerning his 1950 tax return until March 1, 1955.

The statutory period of limitations, which Congress has included in the revenue system as a matter of sound policy, is essential for finality in tax administration. Granting special relief in this case would discriminate against other taxpayers similarly situated and would create an undesirable precedent.

Under the circumstances, therefore, I am constrained to withhold my approval of the bill.

On September 2, 1958:

MR. AND MRS. W. G. HOLLOMON

H. R. 8759. I am withholding my approval from H. R. 8759, for the relief of W. G. Holllomon and Mrs. W. G. Holllomon.

This bill would provide for the payment to Mr. and Mrs. W. G. Holllomon from Treasury funds of $3,189.15 in settlement of their claims against the United States for personal injuries and related damages suffered by them on September 2, 1958, when two United States fire fighters armed committed robbery at the Holllomon's general store in Brookly, Ga. The store also comprised a United States post office, of which Mr. Holllomon was the postmaster. Mr. Holllomon was shot and wounded by one of the soldiers. The two servicemen were then on leave from Fort Benning, Ga., and were dressed in civilian clothes. The gun with which Mr. Holllomon was shot had not been issued to the officers by the Army but had been purchased by one of them.

It is obvious that the two soldiers were not acting in line of duty, and in these circumstances no legal liability could be imposed upon the United States for their conduct. I appreciate, of course, that in its exercise of its legislative discretion as to private relief measures pertaining to the wrongful conduct of Federal employees, the Congress need not and, in appropriate cases, need not be limited by strict concepts of legal liability. But I believe that any deviation from those concepts would be unwise except in cases in which there are overriding equitable considerations or facts which clearly suggest some moral obligation on the part of the United States.

I do not believe that such facts or considerations existed in this case because Mr. Hall was stationed in Germany as an officer in the Armed Forces from January 1950 to May 1953 and Mr. Hall received no advice concerning his 1950 tax return until March 1, 1955.

The bill (H. R. 8759) provides that notwithstanding any statute of limitations or lapse of time, jurisdiction is conferred upon the court of claims to hear, determine, and render judgment upon the claims of D. A. Whitaker and other named employees of the Radford Arsenal, Department of the Army, "for basic and overtime compensation and shift differentials governed by the provisions of the Federal Employees Pay Act of 1945, as amended." for services performed since 1945 at the Radford Arsenal, Radford, Va.

These claims relate to employment as fire fighters or fire-fighter guards between February 15, 1946, and February 16, 1952.

The employees worked a 2-platoon system which required that they be on duty every other day for 24 hours, for which they received basic compensation each week for 40 hours and overtime pay for 16 additional hours. The claimants made claim to such overtime pay for the 8-hour shift worked in one day and for shift differential pay for such work, and also for right to compensation for the third 8-hour shift during the period in which the employees were said to be "on call duty."

By the act of March 3, 1863 (12 Stat. 767), and by repeated enactments thereafter, it has been provided that claims for damages under the United States for personal injuries or death, not cognizable under any other law, are made payable to the Secretary of the Army, of the Navy, or of the Treasury Department. Any claimant for such damages is to have 3 years from the date of such injury in which to file suit in court to recover such damages, and the 3 years are to be extended in cases of any legal disability or incapacity of the injured person to bring suit within the 3 years.

The claim for compensation and shift differential pay under the Federal Employees Pay Act of 1945 was filed by Mr. Whitaker on September 10, 1955, and the claimants were not advised of their right to shift differential pay until September 6, 1957. The claimants were entitled to receive shift differential pay during the period in which they were employed as fire fighters and fire-fighter guards.

The bill (H. R. 8759) provides for the payment to Mr. and Mrs. W. G. Holllomon from Treasury funds of $1,000, certain claims for damages caused by fire fighters or fire-fighter guards performed since 1945 at the Radford Arsenal, Radford, Va., in the performance of their duties.

The claim for compensation and shift differential pay under the Federal Employees Pay Act of 1945, which is urged in support of legislative action in this case, is not made payable by the United States to persons engaged in the performance of their duties in their personal capacity, but only to those engaged in their personal capacity in the performance of official duties imposed upon the United States for their conduct.

In this case the claimants have brought suit in court, and such suit was not timely filed, and I shall withhold my approval of the bill.

The claims involve the rights to overtime pay for which they received basic compensation and, therefore, the claimants are not entitled to compensation for the third 8-hour shift during the period in which they were employed as fire fighters and fire-fighter guards.

For the foregoing reasons, I have withheld my approval of the bill.

On September 2, 1958:

D. A. WHITAKER

H. R. 9950. I have withheld my approval from H. R. 9950, for the relief of D. A. Whitaker and others.

The bill (H. R. 9950) provides that, notwithstanding any statute of limitations or lapse of time, jurisdiction is conferred upon the court of claims to hear, determine, and render judgment upon the claims of D. A. Whitaker and other named employees of the Radford Arsenal, Department of the Army, "for basic and overtime compensation and shift differentials governed by the provisions of the Federal Employees Pay Act of 1945, as amended." for services performed since 1945 at the Radford Arsenal, Radford, Va.

These claims relate to employment as fire fighters or fire-fighter guards between February 15, 1946, and February 16, 1952.

The employees worked a 2-platoon system which required that they be on duty every other day for 24 hours, for which they received basic compensation each week for 40 hours and overtime pay for 16 additional hours. The claimants made claim to such overtime pay for the 8-hour shift worked in one day and for shift differential pay for such work, and also for right to compensation for the third 8-hour shift during the period in which the employees were said to be "on call duty."

By the act of March 3, 1863 (12 Stat. 767), and by repeated enactments thereafter, it has been provided that claims for damages under the United States for personal injuries or death, not cognizable under any other law, are made payable to the Secretary of the Army, of the Navy, or of the Treasury Department. Any claimant for such damages is to have 3 years from the date of such injury in which to file suit in court to recover such damages, and the 3 years are to be extended in cases of any legal disability or incapacity of the injured person to bring suit within the 3 years.

The claim for compensation and shift differential pay under the Federal Employees Pay Act of 1945, which is urged in support of legislative action in this case, is not made payable by the United States to persons engaged in the performance of their duties in their personal capacity, but only to those engaged in their personal capacity in the performance of official duties imposed upon the United States for their conduct.

In this case the claimants have brought suit in court, and such suit was not timely filed, and I shall withhold my approval of the bill.

The claims involve the rights to overtime pay for which they received basic compensation and, therefore, the claimants are not entitled to compensation for the third 8-hour shift during the period in which they were employed as fire fighters and fire-fighter guards.

For the foregoing reasons, I have withheld my approval of the bill.

On September 2, 1958:

DUNCAN MOORE

H. R. 11156. I am withholding my approval from H. R. 11156, for the relief of Duncan Moore and his wife, Marjorie Moore.

The bill would provide that, notwithstanding any statute of limitation, refund or credit shall be made or allowed to Mr. and Mrs. D. A. Whitaker and his wife, Marjorie Moore, South Bend, Ind., of any overpayment of income taxes made by them for the taxable year 1949, if claim thereof is filed within 1 year after the date of enactment.

The records of the Internal Revenue Service show that on March 14, 1953, the taxpayers filed a timely claim for refund of income tax for the year 1950 upon the exclusion from gross income of certain disability payments under section 22 (b) (5) of the Internal Revenue Code of 1939. This claim was disallowed by the Service on March 19, 1954, and the taxpayers did not contest the disallowance of their claim by filing suit in court within the 2-year period prescribed by law.

In 1957 the Supreme Court of the United States decided that disability payments of the type involved in this case were excludable from gross income. In that time the statute of limitations barred refunds to Mr. and Mrs. Moore and to a substantial number of other taxpayers similarly situated.

I have signed into law the Technical Amendments Act of 1958, which contains general legislation designed to grant nondiscriminatory relief to all taxpayers in the same situation as Mr. and Mrs. Moore. Since general relief is now available, this private relief bill is no longer necessary.

On September 6, 1958:

TITLE 10, U. S. C.

H. R. 1061. I have withheld my approval from H. R. 1061, to amend title 10, United States Code, to authorize the Secretary of Defense and the Secretaries of the military departments to settle certain claims for damages to, or loss of, property or personal injury or death, not cognizable under any other law, in the United States, by the Federal Employees Pay Act of 1945, as amended.

The bill (H. R. 1061) authorizes the Secretary of Defense and the Secretaries of the military departments to settle certain claims for damages to, or loss of, property or personal injury or death, not cognizable under any other law, in the United States, by the Federal Employees Pay Act of 1945, as amended.

For the foregoing reasons, I have withheld my approval of the bill.
Congresswoman Coya Knutson's Report, 85th Congress

EXTENSION OF REMARKS

OF

HON. COYA KNUTSON
OF MINNESOTA

IN THE HOUSE OF REPRESENTATIVES

Saturday, August 23, 1958

ATTENDANCE RECORD

Mrs. KNUTSON. Mr. Speaker, my attendance record for the 85th Congress is an above-average 88 percent plus on rollcall votes, which total 193 votes for the Congress, 190 votes for the 1st session and 83 for the 2nd session.

The legislative climate of the Congress was most peculiar. In 1957 there was a cry for economy. However, in 1958, the farm depression and the recession of other areas, plus the sputnik dramatization, changed the legislative atmosphere.

LEGISLATIVE ACHIEVEMENTS

Student loan bill: My student loan bill was passed as title II principle of the National Defense Education Act of 1958. In addition, I introduced a Paul Bunyan education bill, providing one-fourth as much relief as defense costs to bring our educational system up to date. Its long-range purpose is to serve as alternative to defense spending.

Two ASC committees per county: Now public law, the bill to permit Otter Tail and Polk Counties to retain two ASC committees because of their size.

Disaster loan credit law permits small business to make certain emergency loans in disaster areas where farmers-suppliers have been caught with unpaid balances on supplies and services resulting from previous year's disaster and total of losses caused by excesses due to excessive rainfall in summer 1957 in certain counties of the Ninth District are covered by this law.

Lake of the Woods water damage claims bill: My bill that passed and became law was designed for direct authorization to the Treasury so that immediate payments could be made by the Secretary of the Treasury.

Lost River and Ruffy Brook: The first authorization was passed in my second year in Congress. It was vetoed. It was again vetoed in this year's rivers and harbors bill. We managed to keep it in the second omnibus rivers and harbors bill which was signed by the President this year. $128,000 appropriations were voted to start construction.

Red Lake $100 per capita payments: Authorized to be paid out of proceeds from the Red Lake sawmill owned by the Red Lake Indians. I regret that the amendments in the bill were not first approved by the Indian citizens of the Red Lake Reservation because there is no tribal government at present.

Cystic fibrosis, dread children's disease: My bill to authorize funds for research stimulated an appropriation of $1,082,000 directly to the Department of Health, Education, and Welfare for research. This is the first Federal appropriation specifically earmarked for a relatively unknown but the third most fatal children's disease.

AGRICULTURE COMMITTEE ACTIVITY

Omnibus family farm legislation: The first omnibus family farm bill, based on the parity income principle, to come out of the House Agriculture Committee, was reported to the floor this year by a 2 to 1 majority. It was signed by the President on the 150th anniversary of the birth of Abraham Lincoln, the following members on the part of the House: Mr. Maas, of Illinois; Mr. Davison, of Indiana; Mr. Schwengel, of Iowa; and Mr. Nimitz, of Indiana.

Family farm subcommittee hearing was held in Fergus Falls last November. It was very helpful in development of the omnibus farm bill. It was a milestone in securing grassroots testimony and observations of fact and experience of family farmers.

Farm support price freeze bill, to keep 1957 farm level prices as a stopgap measure, was passed by the Congress last March, but vetoed by the President.

I introduced a total of 45 bills, 24 of them agriculture bills. The agriculture bills were:

House Joint Resolution 55, production and utilization of food and fiber.

H. R. 4961, school lunch: Two half pints milk daily per schoolchild.

H. R. 4962, wheat marketing quota amendment.

H. R. 4963, potato grade labeling.

H. R. 5024, family farm parity income.

H. R. 5992, auxiliary credit resources for family-type farm.

H. R. 6319, extend crop insurance in disaster areas.

H. R. 6320, democratically elected farmer committees.

H. R. 6321, price reporting and research for forest products.

H. R. 6684, permit grazing land in conservation reserve.

H. R. 6732, price support level and acreage allotment in 1957, no less than those in effect in 1956.

H. R. 6840, supplemental direct assistance to extremely low income family farms.

H. R. 6841, full parity family farm income protection.

H. R. 6950, potatoes and other nonbasics participate in acreage reserve program.

H. R. 7382, food-fiber stamp plan.

H. R. 8508, two county ASC committees.

I earnestly hope that these objectionable provisions can be eliminated and this legislation reenacted promptly at the next session of the Congress.