H. R. 11668. An act to amend section 39 of the Trading With the Enemy Act of October 6, 1917, as amended;

H. R. 13580. An act to increase the public debt limit;

H. R. 13668. An act to amend title 32 of the United States Code to permit the appointment of the Adjutant General of Puerto Rico;

H. R. 13678. An act to provide in the Department of Health, Education, and Welfare for a loan service of captioned films for the deaf;

H. R. 12144. An act for the relief of Paul E. Nolan;

H. R. 12154. An act for the relief of Ernest T. Stephens;

H. R. 12207. An act for the relief of Mr. and Mrs. Alto Ross and children, and for E. B. And his daughter, Mrs. Joan Ard Nichols;

H. R. 12212. An act for the relief of certain employees of the Department of the Navy;

H. R. 12226. An act to amend the Virgin Islands Corporation Act (63 Stat. 350), and for other purposes;

H. R. 12181. An act to authorize the Secretary of the Interior to provide an administrative site for Yosemite National Park, California, and to establish it as a national park, and for other purposes;

H. R. 12263. An act to provide for the acquisition of lands by the United States required for the reservoir created by the construction of Oahe Dam on the Missouri River and for other purposes;

H. R. 12269. An act to provide for additions to the Indians of the Crow and Oglala Sioux Tribes, the inclusion of certain areas in the Rocky Mountain National Park, and for other purposes;

H. R. 12270. An act to provide for additions to the Indians of the Lower Brule Sioux Reservation, South Dakota, and for other purposes;

H. R. 12285. An act to provide for additions to the Chickasaw and McMaster Nations and to the Chickasaw National Forest, and for other purposes;

H. R. 12350. An act for the relief of Mrs. Carmen Scoppettuolo;

H. R. 12359. An act to permit articles imported from foreign countries for the purpose of exhibition at the Minnesota State Fair to be held at St. Paul, Minn., to be admitted without payment of duty, and for other purposes;

H. R. 12417. An act to provide further protection against the introduction and dissemination of livestock diseases, and for other purposes;

H. R. 12414. An act for the relief of Paul E. Nolan;

H. R. 12607. An act for the relief of Mr. and Mrs. Alto Ross and children, and for E. B. And his daughter, Mrs. Joan Ard Nichols;

H. R. 12212. An act for the relief of certain employees of the Department of the Navy;

H. R. 12226. An act to amend the Virgin Islands Corporation Act (63 Stat. 350), and for other purposes;

H. R. 12263. An act to provide for the acquisition of lands by the United States required for the reservoir created by the construction of Oahe Dam on the Missouri River and for other purposes;

H. R. 12269. An act to provide for the acquisition of lands by the United States required for the reservoir created by the construction of Oahe Dam on the Missouri River and for other purposes;

H. R. 12270. An act to provide for additions to the Indians of the Crow and Oglala Sioux Tribes, the inclusion of certain areas in the Rocky Mountain National Park, and for other purposes;

H. R. 12285. An act to provide for additions to the Indians of the Lower Brule Sioux Reservation, South Dakota, and for other purposes;

H. R. 12290. An act to provide for additions to the Indians of the Crow Creek Sioux Reservation, S. Dak., whose lands have been acquired for the Fort Randall Dam and reservoir project, and for other purposes;

H. R. 12307. An act to provide for additions to the Indians of the Lone Star Sioux Reservation, Sicangu, S. Dak., whose lands have been acquired for the Fort Randall Dam and reservoir project, and for other purposes;

H. R. 12308. An act to amend the Federal Highway Acts of 1956 and 1958 by advancing the date for submission of the revised estimate of cost of completing the Interstate System and to extend the approval of the Congress for an additional year;

H. R. 12358. An act making appropriations for civil functions administered by the Department of the Interior, and the Tennessee Valley Authority, for the fiscal year ending June 30, 1959, and for other purposes;

H. R. 12361. An act to provide for certain improvements relating to the Capitol Power Plant and its distribution systems;

H. R. 12366. An act for the relief of Anna Thompson;

H. R. 12391. An act to require the Commissioner of Education to encourage, foster, and assist in the establishment of clubs for boys and girls especially interested in science;

H. R. 13247. An act to strengthen the national defense and to encourage and assist in the development of national defense educational programs to meet critical national needs; and for other purposes;

H. R. 13475. An act to authorize an expenditure at the Rochester Fish-Cultural Station, Indiana;

H. R. 13359. An act to amend the War Orphans' Assistance Act of 1950 to prescribe the Administrator of Veterans' Affairs to make payments with respect to special educational costs and special educational and vocational training, for veterans, and for persons other than those with respect to whom the Administrator may now make such payments, and for other purposes;

H. R. 13437. An act for the relief of Bernard H. English and John E. Hayden;

H. R. 13475. An act to authorize an expenditure at the Rochester Fish-Cultural Station, Indiana;

H. R. 13559. An act to amend the War Orphans' Assistance Act of 1950 to authorize payments with respect to special educational costs and special educational and vocational training, for veterans, and for persons other than those with respect to whom the Administrator may now make such payments, and for other purposes;

H. R. 13580. An act to increase the public debt limit;

H. R. 13668. An act to amend title 32 of the United States Code to permit the appointment of the Adjutant General of Puerto Rico;
On August 28, 1958:

MRS. FRANK C. GREGG

H. R. 1829. I am withholding my approval from H. R. 1829, for the relief of the estate of Mrs. Frank C. Gregg.

The effect of this bill would be to accord to the beneficiary a form of tax treatment, as a shareholder in a corporation liquidated pursuant to a plan of complete liquidation, that a letter notifying the Commissioner of the availability from H. R. 1829, for the relief of Mrs. Frank C. Gregg.

An election within the specified 30-day period might have elected to receive. Such an election, under existing law, must be made if the corporation’s voting stock interest within 30 days after adoption of the liquidation plan. Mrs. Gregg, who held less than a four-fifths voting stock interest, did not make an election within the specified 30-day period.

In support of this claim for special relief, the taxpayer’s representative relies upon the fact that he was unable to obtain or file a form prescribed for making the election. It appears, however, that a letter notifying the Commissioner of the unavailability of such forms and the date to which an election would have been sufficient.

The taxpayer’s representative also relies upon the fact that Mrs. Gregg became seriously ill 25 days after the adoption of the plan of liquidation. A timely election was not made, however, by any of the other shareholders in the corporation who would also have had to have made such an election for Mrs. Gregg, or any of them, to have received the tax treatment in question. Mrs. Gregg’s sickness had no bearing upon their failure to do so. Accordingly, even if she had made a timely election, Mrs. Gregg would not have been entitled to the tax treatment this bill would now accord her estate.

This legislation would, therefore, confer benefits on Mrs. Gregg’s estate which none of the other shareholders in the corporation are entitled by law to receive.

Because such special relief would constitute an inequitable discrimination against other taxpayers similarly situated, I am constrained to withhold my approval from the bill.

On August 28, 1958:

BONIFACIO SANTOS

H. R. 6773. I am withholding my approval from H. R. 6773, for the relief of Bonifacio Santos.

This bill would authorize the payment of $1,500 in reimbursement for a contribution made by Mr. Santos in 1944 to the Philippine guerrilla forces fighting the Japanese.

The beneficiary states that in 1944 he made a contribution of 3,000 Japanese occupation pesos to the Philippine guerrilla forces. He supports his claim with an affidavit from an American officer who recalls receiving the money, and also a receipt for the money, dated in 1944 and signed by the same officer.

After the war, a general program was established by the Philippine Islands for the payment of such claims based upon aid or services furnished the guerrillas in their fight against the Japanese. Despite publicity attendant upon this program, as evidenced by the hundreds of thousands of claims submitted, no administrative claim was ever filed by the beneficiary. He states he was unaware of his right to do so.

Awards under the general claims program were uniformly paid using the so-called Ballantyne scale for currency conversion. Under that scale, the present case would have resulted in an award to the beneficiary of $16.67. This bill, in contrast, proposes an award of $1,500.

Approval of H. R. 6773 would be both discriminatory and inequitable. The record on this bill furnishes no valid basis for distinguishing beneficiaries from thousands of others whose claims were rejected because they were not filed until after the termination of the general program. Furthermore, it would be entirely without justification to pay to this beneficiary a sum 90 times larger than he could have received had he been paid under the general claims program.

For the foregoing reasons, I have considered it necessary to withhold my approval from H. R. 6773.

On August 28, 1958:

MRS. JOHN R. HADNOT

H. R. 9180. I am withholding my approval of H. R. 9180, for the relief of Mr. and Mrs. John R. Hadnot for the adoption of the plan of complete liquidation, pursuant to a plan of complete liquidation, of Mr. and Mrs. John R. Hadnot for the relief of Mrs. Gregg.

H. R. 9180, approved this day, contains a general provision permitting surviving dependents of any deceased person to receive payments, entirely without fault of the beneficiaries, had been improperly made under the Social Security Act for dependents. Mr. and Mrs. Hadnot can, therefore, avail themselves of this general provision under the Social Security Act for dependents.

The son of the beneficiaries, his wife, and 2 minor children were involved in a tragic automobile accident on July 4, 1956. All perished together except for 1 child under 18 who survived for about 1½ hours without regaining consciousness.

The beneficiaries, Mr. and Mrs. Hadnot, on December 14, 1956, filed a claim under the Social Security Act for dependency payments. After they had received monthly benefits totaling $814 each, it was determined that these payments, entirely without fault of the beneficiaries, had been improperly made because of the brief survival of the beneficiaries’ grandson. As required by law, the benefit payments were suspended and the beneficiaries were notified that the payments already received had been incorrectly made.

The Social Security Amendments of 1958, approved this day, contain a general provision permitting surviving dependents to receive monthly benefits even when the decedent was also survived by a spouse or child eligible for such benefits. Mr. and Mrs. Hadnot can, by filing application, avoid themselves of this general provision and become entitled prospectively to benefits. With respect to the payments already made to them, incorrectly, there is every reason to believe that they will receive sympathetic and equitable consideration under the waiver provision of existing law.

The only remaining question is whether the provisions of this bill should be interpreted so that Mr. and Mrs. Hadnot may receive retroactive payments for the month since April 1957. To provide such payments would be to grant preferential treatment and thus to discriminate against other individuals who might be similarly situated. Except in cases of the most compelling equity, such special treatment should be avoided.

On August 28, 1958:

MISS MARION S. SYMMES

H. R. 9765. I am withholding approval of H. R. 9765, for the relief of Mr. Marion S. Symmes.

This bill would provide that, notwithstanding any statutory period of limitation, refund or credit shall be made or allowed to Mr. Marion S. Symmes, Augusta, Ga., of any overpayments of income tax for years after the expiration of the 3-year period of limitations prescribed by law for the filing of such claims.

The statutory period of limitations, which the Congress has included in the income-tax system as a matter of sound policy, is essential in order to achieve finality in tax administration. Moreover, a substantial number of taxpayers paid income tax on disability payments received by them during the period of the Internal Revenue Service ruling that such disability payments were includible in income. To grant special relief in this case, therefore, would be contrary to the purpose of law and would constitute a discrimination against other similarly situated taxpayers and would create an undesirable precedent.

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

On August 28, 1958:

MISS MARY M. BROWN

H. R. 9993. I am withholding my approval from H. R. 9993, for the relief of Miss Mary M. Brown.

The bill would provide that, notwithstanding any statutory period of limitation, refund or credit shall be made or allowed to Miss Mary M. Brown, of Mrs. Gregg, and held that such disability payments were excludable from gross income, although the Internal Revenue Service had ruled to the contrary.

On April 1, 1957, the United States Supreme Court decided that disability payments of the type received by the taxpayer were excludable from gross income. On November 6, 1957, more than 4½ years after the taxpayer’s return for 1952 was filed, the taxpayer filed a claim for refund based upon the excludability of the disability pay received by him in 1952. This claim was rejected because it was filed after the expiration of the 3-year period of limitations prescribed by law for the filing of such claims.

The statutory period of limitations, which the Congress has included in the income-tax system as a matter of sound policy, is essential in order to achieve finality in tax administration. Moreover, a substantial number of taxpayers paid income tax on disability payments received by them during the period of the Internal Revenue Service ruling that such disability payments were includible in income. To grant special relief in this case, therefore, would be contrary to the purpose of law and would constitute a discrimination against other similarly situated taxpayers and would create an undesirable precedent.

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

On August 28, 1958: