Page,” disapproved on Sept. 7, 1957). I perceive no basis for reaching a different result under the analogous circumstances of the present case.

Dwight D. Eisenhower.


Harold William Abbott and Others

H.R. 8277, I am withholding my approval from H.R. 8277, an act for the relief of Harold William Abbott and others.

The bill would direct the Secretary of the Treasury to pay $23,317.61 to 11 individuals, including the transportation tax not collected after 1945 and before 1952 for transportation in connection with fishing parties. Refund of these taxes has been barred because claims for refund, and the record in this case discloses no reason justifying this delinquency in filing claims.

The relief sought in this bill is similar to that sought in a bill which I disapproved last year, H.R. 3193. "For the relief of Toley's Charter Boats, Inc., of deceased policemen and firemen who retired prior to October 1, 1956, records of receiving much more generous treatment than any other group of retired District of Columbia employees. This results from the Equalization Act of 1923 which provides for an automatic increase in penalties equal to any salary increases granted active duty policemen and firemen. The equalization feature has operated so effectively that a significant number of these persons presently receive a larger pension than their annual salaries while on active duty. Also, under the 1923 law these retirees have forgone far ahead of District government annuitants subject to the civil service retirement program. In the interests of fairness, the present disparity should not be further increased.

I could readily accept the other provisions of this bill to adjust and improve the benefits payable to the widows and surviving minor children of deceased policemen and firemen who retired prior to October 1, 1956. The circumstances of this group are different and I sincerely hope that the Congress, early in the next session, will enact the improved benefits which this class deserves.

Dwight D. Eisenhower.

The White House, September 24, 1959.

Howard F. Knipp

H.R. 2068. I have withheld my approval from H.R. 2068, an act for the relief of Howard F. Knipp.

The bill would direct the Secretary of the Treasury to compute the income tax liability of Howard F. Knipp for the calendar years 1947 and 1948 so that his distributive share of the earnings of the John C. Knipp & Sons partnership, for its fiscal year beginning on February 1, 1947, would be determined on the basis of a full partnership taxable year ending on January 31, 1948.

The records of the Treasury Department show that Mr. Knipp, a calendar year taxpayer, was a member of a two-man partnership which had a fiscal year ending on January 31. The death of Mr. Knipp’s partner on November 21, 1947, raised the question of partnership termination on that date. If the partnership terminated on that date, Mr. Knipp had to include in his income for the calendar year 1947 a much greater amount than would have been the case had the partnership continued until the normal end of its taxable year.

On June 2, 1953, the Bureau of Internal Revenue determined that Mr. Knipp was liable for deficiency against Mr. Knipp on the ground that the death of his partner terminated the partnership and its taxable year. The Tax Court approved the Bureau’s position, and on October 9, 1953, the court’s decision was affirmed by the Court of Appeals for the Fourth Circuit on April 10, 1957. On October 14, 1955, certiorari was denied by the U.S. Supreme Court.

The question of the partnership termination in this case has been litigated before the courts in an orderly manner. Approval of this bill would encourage demands for legislation overruling court decisions in individual cases and would create an undesirable precedent. The bunching of income in this case has admittedly worked a hardship on Mr. Knipp, but this is mitigated to some extent by the fact that for a number of years Mr. Knipp had the advantage of deferring payment of tax each year on 11 months of this firm’s profits until the following year.

Dwight D. Eisenhower.


Executive Communications.

Under clause 2 of rule XXIV, executive communications were taken from the Speaker’s table and referred as follows:

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Executive Communications.

Under clause 2 of rule XXIV, executive communications were taken from the Speaker’s table and referred as follows:

1. A letter from the Secretary of Health, Education, and Welfare, transmitting a notice of a proposed disposition of approximately 470,000 long tons of natural rubber now held in the national stockpile, pursuant to the Strategic and Critical Materials Stock Piling Act (53 Stat. 811, as amended, 50 U.S.C. 98(b)); to the Committee on Interstate and Foreign Commerce.

2. A letter from the Administrator, General Services Administration, transmitting a report covering the contracts negotiated by the National Aeronautics and Space Administration during the period January 1 through June 30, 1959, pursuant to the authority of 10 U.S.C. 2904(a)(11) and (16); to the Committee on Science and Astronautics.

3. A letter from the Assistant Administrator for Congressional Relations, National Aeronautics and Space Administration, transmitting a draft of proposed legislation entitled “A bill to enable the Department of Health, Education, and Welfare and its various units to provide their functions adequately and effectively by providing them with certain administrative authority, and for other purposes,” to the Committee on Interstate and Foreign Commerce.

4. A letter from the Acting Secretary of State, transmitting a draft of proposed legislation entitled “A bill to effect the Convention Between the United States of America and Cuba for the Conservation of Shrimp,” signed at Havana, August 15, 1958; to the Committee on Merchant Marine and Fisheries.

5. A letter from the Acting Secretary of State, transmitting the 21st semiannual report on the international educational exchange program of the Department of State, pursuant to Public Law 402, 86th Congress; to the Committee on Foreign Affairs.

6. A letter from the Acting Secretary of the Treasury, transmitting a draft of proposed legislation entitled “A bill to amend the Internal Revenue Code of 1954 to exempt from tax income derived by a foreign central bank of issue from obligations of the United States”; to the Committee on Ways and Means.

Reports of Committees on Public Bills and Resolutions.

Under clause 2 of rule XIII, reports of committees were delivered to the Clerk for printing and reference to the proper calendar, as follows:

Mr. McMILLAN: Committee on the District of Columbia. H.R. 8706. A bill to amend the District of Columbia Alcoholic Beverage Control Act, without amendment.

1. A letter from the Acting Secretary of State, transmitting a draft of proposed legislation entitled “A bill to effect the Convention Between the United States of America and Cuba for the Conservation of Shrimp,” signed at Havana, August 15, 1958; to the Committee on Merchant Marine and Fisheries.

2. A letter from the Acting Secretary of the Treasury, transmitting a draft of proposed legislation entitled “A bill to amend the Internal Revenue Code of 1954 to exempt from tax income derived by a foreign central bank of issue from obligations of the United States”; to the Committee on Ways and Means.

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