

H.R. 12383. An act to amend the Federal Employees' Compensation Act to make benefits more realistic in terms of present wage rates, and for other purposes;

H.R. 12458. An act to increase the amount authorized to be appropriated for the work of the President's Committee on Employment of the Physically Handicapped;

H.R. 12574. An act to amend the Longshoremen's and Harbor Workers' Compensation Act, so as to provide that an injured employee shall have the right to select his own physician, and for other purposes;

H.R. 12580. An act to extend and improve coverage under the Federal old-age, survivors, and disability insurance system and to remove hardships and inequities, improve the financing of the trust funds, and provide disability benefits to additional individuals under such system; to provide grants to States for medical care for aged individuals of low income; to amend the public assistance and maternal and child welfare provisions of the Social Security Act; to improve the unemployment compensation provisions of such act; and for other purposes;

H.R. 12699. An act to cancel a deed of trust to the United States from the predecessor in name of Gallaudet College and any evidences of indebtedness related to the same transaction, to quiet the college's title to property belonging to it, and for other purposes;

H.R. 12993. An act to amend the District of Columbia Teachers' Salary Act of 1955, as amended;

H.R. 13066. An act to amend section 4(a) of the Securities Exchange Act of 1934, as amended;

H.J. Res. 311. Joint resolution authorizing the erection of a statue of Taras Shevchenko on public grounds in the District of Columbia; and

H.J. Res. 704. Joint resolution to remove copyright restrictions upon the musical composition "Pledge of Allegiance to the Flag," and for other purposes.

On September 14, 1960:

H.R. 816. An act to convey certain lands in Oklahoma to the Cheyenne and Arapaho Indians, and for other purposes;

H.R. 1526. An act for the relief of F. P. Tower, Lillie B. Lewis, the estate of Manuel Branco, John Santos Carinhas, Joaquin Gomez Carinhas, and Manuel Jesus Carinhas;

H.R. 3536. An act for the relief of Guadalupe Villarreal, Jr.;

H.R. 4306. An act to provide education and training for the children of veterans dying of a disability incurred after January 31, 1955, and before the end of compulsory military service and directly caused by military, naval, or air service, and for other purposes;

H.R. 7810. An act to credit periods of internment during World War II to certain Federal employees of Japanese ancestry for purposes of the Civil Service Retirement Act and the Annual and Sick Leave Act of 1951;

H.R. 8156. An act for the relief of Jack Kent Cooke;

H.R. 8166. An act for the relief of the Crum-McKinnon Building Co., Billings, Mont.;

H.R. 9715. An act for the relief of Otis Drinkard;

H.R. 10087. An act to amend the Internal Revenue Code of 1954 to permit taxpayers to elect an overall limitation on the foreign tax credit;

H.R. 10586. An act to enable the Oregon Short Line Railroad Co. to convey title to certain lands in Idaho to the Pocatello First Corporation of the Church of Jesus Christ of Latter-day Saints;

H.R. 10960. An act to amend section 5701 of the Internal Revenue Code of 1954 with respect to the excise tax upon cigars, and for other purposes;

H.R. 11322. An act for the relief of Col. Joseph A. Nichols;

H.R. 11380. An act for the relief of Mr. Joe J. Farmer;

H.R. 12536. An act relating to the treatment of charges for local advertising for purposes of determining the manufacturers sale price;

H.R. 12759. An act to amend title V of the Agricultural Act of 1949, as amended, and for other purposes; and

H.J. Res. 784. Joint resolution amending the act of July 14, 1960, to extend the time within which the United States Constitution One Hundred and Seventy-fifth Anniversary Commission shall report to Congress and including certain amendments relating to housing.

On September 15, 1960:

H.R. 2565. An act to promote effectual planning, development, maintenance, and coordination of wildlife, fish, and game conservation and rehabilitation in military reservations;

H.R. 10341. An act to amend the Public Health Service Act to authorize grants-in-aid to universities, hospitals, laboratories, and other public or nonprofit institutions to strengthen their programs of research and research training in sciences related to health;

H.R. 12659. An act to suspend for a temporary period the import duty on heptanoic acid, and for other purposes;

H.J. Res. 402. Joint resolution granting the consent and approval of Congress for the States of Virginia and Maryland and the District of Columbia to enter into a compact related to the regulation of mass transit in the Washington, District of Columbia metropolitan area, and for other purposes; and

H.J. Res. 723. Joint resolution extending an invitation to the Federation Aeronautique Internationale to hold the 1962 world sport parachuting championships at Orange, Mass.

On September 16, 1960:

H.R. 10841. An act to amend the Tariff Act of 1930 to place bamboo pipe stems on the free list.

HOUSE BILLS AND JOINT RESOLUTIONS DISAPPROVED AFTER SINE DIE ADJOURNMENT

The message further announced that the President had disapproved of the following bills and joint resolutions of the House of the following titles:

STABILIZE MINING OF LEAD AND ZINC

H.R. 8860. I have withheld approval of H.R. 8860, "to stabilize the mining of lead and zinc by small domestic producers on public, Indian, and other lands, and for other purposes."

H.R. 8860 authorizes lead and zinc subsidies based on the difference between market prices and a price of 17 cents per pound for lead and 14½ cents per pound for zinc. The subsidies would be paid on the output of mines producing not more than 2,000 tons annually of each commodity.

The problems of our lead and zinc miners have caused me concern for some time. To help solve these problems, the administration has taken administrative actions and has twice proposed legislation which the Congress did not enact. Thereafter, in October of 1958, I reduced imports by imposing quantitative controls.

Now the Congress has enacted H.R. 8860, but unfortunately it would harm

rather than help the lead-zinc industry. It would negate the progress of recent years, increase the problems of lead-zinc producers, subject the market to instability, and burden our taxpayers with unsound subsidies. Apart from the fact that the appropriations authorized by the bill would be completely inadequate to pay the proposed subsidies—with the result that the bill's intended beneficiaries could be misled into production for which they would not receive the promised subsidies—the bill has these fatal defects:

First, H.R. 8860 would intensify the industry's problems by generating substantial additional production at the expense of other miners' jobs. Its subsidies would induce the opening for full-time production of many mines which are not now operating, some of which have operated only intermittently in the past. The substantial additions to supply would depress lead and zinc prices and thus cause cutbacks and layoffs of mineworkers in the unsubsidized mines.

Second, the subsidized production induced by this bill would complicate, even frustrate, programs now in effect that are gradually bringing the production and demand of these commodities into balance. As a result of existing import controls and continuing international cooperation, the volume of imports is at the lowest levels, and constitutes the smallest percentage of total lead-zinc in supply, in nearly a decade. This has made it possible during 1959 for domestic lead and zinc producers to reduce excess stocks and to increase mine output. While consumption of these two metals has been at disappointing levels, the domestic industry should, with increased demand, again move rapidly forward to normal and stable operation at reasonable prices. The depressed prices that would result from the subsidy program would represent a backward step. A lasting solution can best be achieved through a worldwide balance of production and consumption, and that is the object of past and current international consultations.

Third, approval of H.R. 8860 would generate demands for equal treatment and similar subsidies from other producers of lead and zinc as well as producers of many other minerals. Such a system of subsidies would make a substantial portion of domestic mining totally dependent on Federal appropriations and would thereby lessen incentives for the technological improvement vital to the continued health of American mining.

For these reasons, I am compelled to withhold my approval of H.R. 8860.

DWIGHT D. EISENHOWER.

THE WHITE HOUSE, September 2, 1960.

TARIFF—MARKING OF IMPORTED ARTICLES AND CONTAINERS

H.R. 5054. I am withholding my approval from H.R. 5054, "to amend the Tariff Act of 1930 with respect to the marking of imported articles and containers."

The bill would provide that new packaging for articles imported in containers

required by present law to be marked with the name of the country of origin must be similarly marked by the repacker, whether the importer, distributor, retailer, or other handler of the merchandise. Goods in packages not so marked would be subject to seizure and forfeiture. The requirement could be waived only where found to necessitate such substantial changes in customary trade practices as to cause undue hardship.

H.R. 5054 runs counter to one of our major foreign policy objectives—the reduction of unnecessary barriers and hindrances to trade. The burdens the bill would impose are unnecessary because the Federal Trade Commission requires the disclosure of the foreign origin of repackaged imported articles when it is in the public interest to do so.

The United States and other principal trading nations of the world have recognized that burdensome marking requirements can be a hindrance to trade and have agreed to the principle that such hindrances should be reduced to a minimum. H.R. 5054 might well result in successive domestic handlers requiring written assurances of proper marking in order to avoid the severe penalty of seizure and forfeiture. The cost and the complications involved in such cumbersome paperwork would tend to discourage such imports. Moreover, this measure could prove ultimately damaging to our export-expansion efforts, for needlessly restrictive action on our part could readily lead to similarly restrictive action by other countries against American goods.

In addition, the bill would unnecessarily extend the Bureau of Customs into new areas by requiring the Bureau to follow goods after they have entered the stream of domestic commerce and to act against handlers of merchandise who are not importers. The Bureau would be required to determine the nature of customary trade practices and the possibility of undue hardship in a field outside its normal competence. Aside from the unnecessary additional expense, these new responsibilities would be most awkward for the Bureau to administer.

For these reasons I am withholding my approval of H.R. 5054.

DWIGHT D. EISENHOWER.

THE WHITE HOUSE, September 5, 1960.

H.R. 6767, RAYMOND BAURKOT

I have withheld my approval from H.R. 6767, for the relief of Raymond Baurkot.

This bill would permit the filing of a tax refund claim that was in fact filed after the deadline date set by law.

Public Law 85-859 provided for the refund of internal revenue taxes paid on certain liquors lost as the result of a major disaster occurring prior to the date of enactment, September 2, 1958. It required that claims be filed on or before March 2, 1959. The claimant filed on March 16, 1959, for a refund of \$382.10 paid in taxes on beer destroyed in a 1955 flood. He asserted that he had telephoned the branch office

of the district director's office in Easton, Pa., on February 26, 1959, and was informed by an unidentified person that he had a "couple of months" in which to file.

The Easton branch office has no record of any such request for information from Mr. Baurkot. That office, moreover, does not itself handle alcohol-tax problems. Its standard procedure is to refer such inquiries to the assistant regional commissioner's office in Philadelphia which has general supervision over such matters.

Information concerning Public Law 85-859 and its filing requirements were widely disseminated to the liquor industry by the Internal Revenue Service. It appears that the claimant received the industry circular published by the Service but thereafter misplaced it. This circular set forth the March 2 deadline and specifically provided that inquiries regarding claims should be addressed to the assistant regional commissioner's office.

Under these circumstances I am unable to approve this bill. The statutory period of limitations, which the Congress has included in the revenue system as a matter of sound policy, is essential to the achievement of finality in tax administration. Efficient administration of the tax laws is dependent upon taxpayers meeting statutory deadlines. To grant special relief in this case would be to discriminate against other similarly situated taxpayers and to create an undesirable precedent.

DWIGHT D. EISENHOWER.

THE WHITE HOUSE, September 8, 1960.

H.R. 7242, BANKRUPTCY ACT—STATUTORY LIENS

I have withheld my approval of H.R. 7242, to amend sections 1, 57j, 64a(5), 67b, 67c, and 70c of the Bankruptcy Act, and for other further purposes.

I recognize the need for legislation to solve certain problems regarding the priority of liens in bankruptcy, but this bill is not a satisfactory solution. It would unduly and unnecessarily prejudice the sound administration of Federal tax laws. In some cases, for example, mortgages would be given an unwarranted priority over Federal tax liens even though the mortgage is recorded after the filing of the tax lien.

This and other defects of the bill can, I believe, be corrected without compromising its primary and commendable purpose. The Treasury Department and the proponents of H.R. 7242 have been working toward solution of recognized problems in present law. Further cooperative efforts should produce satisfactory legislation that would avoid the undesirable effects of this bill.

DWIGHT D. EISENHOWER.

THE WHITE HOUSE, September 8, 1960.

H.R. 2074, ERIC AND IDA MAE HJERPE

I am withholding my approval from H.R. 2074, for the relief of Eric and Ida Mae Hjerpe.

In their income tax return for 1952 these taxpayers reported as income certain disability payments received by Mr.

Hjerpe from his employer. During 1952, however, the Court of Appeals for the Seventh Circuit had held such disability payments excludable from gross income, even though the Internal Revenue Service had ruled to the contrary, and in 1957 the U.S. Supreme Court affirmed.

The taxpayers' claim for refund, based upon the excludability of the disability pay received by Mr. Hjerpe, was filed almost 4 years after the 1952 return had been filed and approximately 10½ months after the expiration of the applicable 3-year statutory period of limitations. The claim was accordingly disallowed.

The last Congress enacted legislation to grant general relief, on a nondiscriminatory basis, to taxpayers who had paid income tax on disability pay excludable from gross income under the Supreme Court decision. Relief was not provided, however, for taxpayers who, as in the case at hand, had not attempted to protect their rights by filing timely claims for refund.

H.R. 2074 would direct the payment to Mr. and Mrs. Hjerpe of \$1,096.48 as a refund notwithstanding their late filing and failure to qualify under the general relief legislation. The bill is similar to several others from which I have withheld my approval in the past.

The statutory period of limitations, which the Congress has included in the revenue system as a matter of sound policy, is essential in order to achieve finality in tax administration. A substantial number of taxpayers paid income tax on disability payments received by them and failed to file timely claims for refund. To grant special relief in this case, where a refund was not claimed within the time prescribed by law, would constitute a discrimination against other similarly situated taxpayers and would create an undesirable precedent.

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

DWIGHT D. EISENHOWER.

THE WHITE HOUSE, September 14, 1960.

H.R. 7618, H. P. LAMBERT CO., INC., AND SOUTHEASTERN DRILLING CORP.

I am withholding my approval from H.R. 7618, a bill for the relief of H. P. Lambert Co., Inc., and Southeastern Drilling Corp.

The bill would waive the applicable statute of limitations and permit a claim for refund of duty paid on certain nondutiable equipment imported into the United States.

The claimants requested that certain oilfield equipment be entered under provisions of the tariff act affording duty-free status to property originally manufactured in the United States. The equipment was admitted duty-free after the Lambert Co., the brokerage firm in the case, had posted a bond to assure production of the documentation required to establish U.S. origin. At the request of the brokerage firm, the time covered by the bond was extended on several occasions. At the end of 2 years,