filed timely claims for refund of taxes paid after March 1949. However, the claimants did not file claims for refund until November 15, 1955, which date was more than 2½ years after the district court held that the claims were rejected because they were filed after the expiration of the 4-year period of limitations prescribed by law for filing such claims.

It is true that, at the time the district court reversed the Internal Revenue Service's interpretation of the statute, refund of taxes paid for a large portion of the period here involved was barred by the statute of limitations. Congress has determined it to be a sound policy to include in the revenue system a statute of limitations which, after a period of time, bars taxpayers from obtaining refunds of tax overpayments and bars the Government from collecting additional taxes. Such a provision is essential to finality in tax administration.

The basic justification for the statute of limitations is the need for promptness and finality. A tax is not intended by Congress to be an annuity and it is not right that the Government should receive, the Government is required to pay the balance due plus 6 percent interest.

Section 2 of H. R. 3368 would modify the procedure by providing that the judge of a district court could, upon the application of the taxpayer, determine that the amount of the Government's advance payment was determined fraudulently or in bad faith and require the Government to pay an additional amount as fixed by the court prior to trial. Prior to such additional payment, the Government would not be entitled to the income from the property.

These additional steps appear to be unnecessary and unwarranted since, under the present statute, the rights of property owners to receive just compensation as guaranteed by the fifth amendment to the Constitution when property is taken for public use are fully protected. If, for any reason, the payments advanced by the Government are less than a court judgment of just compensation, the owner is assured of fair treatment because the Government is required to pay the additional amount plus interest at 6 percent.

In the circumstances, and since neither the responsible executive committees nor the affected executive agencies had their normal opportunity to consider this basic change in procedure, I believe more thorough consideration of section 2 is warranted.

On September 2, 1958:

PETER JAMES O'BRIEN

H. R. 4073. I am withholding my approval from H. R. 4073, for the relief of Peter James O'Brien. This bill would pay to Peter James O'Brien the sum of $10,000 as compensation for the death of his son, who was killed in military service in 1947.

The son of the beneficiary of this bill could be taken into an indoctrination plane on a day when he entered active duty as a member of the Naval Reserve. As the plane in which he was flying was unable to take off, another aircraft coming in for a landing crashed into it, injuring the son so seriously that he died several days later.

The beneficiary twice filed applications for death compensation with the Veterans' Administration. Although the death of the son was deemed to be service-connected, the Veterans' Administration has denied awards in both instances because the father was unable to establish dependency as required by the governing statutes. It also appears that, for the same reason, the beneficiary's claim for benefits under the Federal Employees' Compensation Act was denied.

Mr. and Mrs. Robert Hall

H. R. 8184. I am withholding my approval from H. R. 8184, for the relief of Mr. and Mrs. Robert B. Hall. The bill would direct the Secretary of the Treasury to pay the sum of $1,300 to Mr. and Mrs. Mounts, residents of Los Angeles, Calif., in full settlement of their claims against the United States for re-