

H.R. 8344. An act to amend the Railway Labor Act to provide that the terms of office of members of the National Mediation Board shall expire on July 1;

H.R. 8355. An act to amend the Life Insurance Company Act of the District of Columbia (48 Stat. 1145), approved June 19, 1934, as amended;

H.R. 8960. An act to amend section 27 of the Mineral Leasing Act of February 25, 1920, as amended, in order to promote the development of coal on the public domain, and for other purposes;

H.R. 9178. An act to amend section 8(b) of the Soil Conservation and Domestic Allotment Act, and for other purposes;

H.R. 9425. An act to amend title 13, United States Code, to authorize reimbursement of census enumerators for certain telephone tolls and charges;

H.R. 9560. An act for the relief of Lim Sam Soon;

H.R. 9638. An act to amend section 27 of the Mineral Leasing Act of February 25, 1920, as amended, in order to promote the development of phosphate on the public domain;

H.R. 9747. An act to extend for 3 years the special milk programs for the Armed Forces and veterans' hospitals;

H.R. 10069. An act to authorize the exchange of lands adjacent to the Lassen National Forest in California, and for other purposes;

H.R. 10178. An act to authorize the Smithsonian Institution to employ aliens in a scientific or technical capacity;

H.R. 10222. An act to strengthen the agricultural economy; to help to achieve a fuller and more effective use of food abundances; to provide for improved levels of nutrition among low-income households through a cooperative Federal-State program of food assistance to be operated through normal channels of trade, and for other purposes;

H.R. 10419. An act to amend further the Farm Credit Act of 1933, as amended, to provide that part of the patronage refunds paid by a bank for cooperatives shall be in money instead of class C stock after the bank becomes subject to Federal income tax, and for other purposes;

H.R. 10467. An act to continue for a temporary period certain existing rules relating to the deductibility of accrued vacation pay, and for other purposes;

H.R. 11134. An act making appropriations for the Departments of State, Justice, and Commerce, the Judiciary, and related agencies for the fiscal year ending June 30, 1965, and for other purposes;

H.R. 11211. An act to provide authority for the payment of certain amounts to offset certain expenses of Federal employees assigned to duty on the California offshore islands, and for other purposes;

H.R. 11846. An act to amend the Act of August 19, 1958, to permit purchase of processed food grain products in addition to purchase of flour and cornmeal and donating the same for certain domestic and foreign purposes;

H.R. 11960. An act to authorize the exchange of public domain lands heretofore withdrawn and reserved for the use of the Hanford project of the Atomic Energy Commission, and for other purposes;

H.R. 12278. An act to authorize the Secretary of the Navy to convey to the city of Sunnyvale, State of California, certain lands in the county of Santa Clara, State of California, in exchange for certain other lands; and

H.J. Res. 733. Joint Resolution to designate the powerhouse on Clear Creek at the head of Whiskeytown Reservoir, in the State of California, as Judge Francis Carr Powerhouse.

On September 1, 1964:

H.R. 4766. An act for the relief of the Boren Clay Products Co.

CX—1346

ESTATE OF EILEEN G. FOSTER—POCKET VETO

I am withholding my approval of H.R. 6883, a bill "For the relief of the estate of Eileen G. Foster." This bill would waive the statute of limitations to permit a claim for refund of overpayment of income taxes for the years 1949 to 1953.

In filing her tax returns, Mrs. Foster did not check the appropriate box on the return indicating that she was 65 or over. She died on December 28, 1957. After her death, her daughter wrote the district director on January 16, 1958, stating that her mother became 65 years of age during the year 1949 and that she had, therefore, overpaid her income tax for the years 1949 through 1956. Subsequently, claims for refund for the years 1954 through 1956 were allowed in full, but claims for 1949 through 1953 were denied because barred by the three-year period of limitations.

The reports of the Judiciary Committees indicate that Mrs. Foster did make an overpayment of income tax for the years 1949 through 1953 and that the overpayment was the result of an oversight. The committees concluded that in these circumstances it would be inequitable to deny relief to the estate of the taxpayer.

I sympathize with the desire of the taxpayer's estate to obtain the overpayment resulting from these circumstances. But there are no special circumstances justifying the setting aside of the statutory period of limitations in this case. In every case in which the statutory period of limitations bars a tax refund, an overpayment of tax is involved. In virtually every such case the overpayment is the result of an oversight. If the statutory period of limitations is to be set aside in this case, it should also be set aside in every other case. This would lead to interminable litigation.

The statute of limitations, which Congress has included in our revenue system as a matter of sound policy, not only bars taxpayers from obtaining refunds of tax overpayments, but also bars the Government from assessing additional taxes. Such a provision is essential in order to achieve finality in tax administration. This is particularly true in our essentially self-assessing tax system under which more than 90 million returns of all classes are now filed annually. To grant relief in this case would discriminate against other taxpayers who are similarly situated and would create an undesirable precedent.

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

LYNDON B. JOHNSON.

THE WHITE HOUSE, August 24, 1964.

MESSAGE FROM THE SENATE

A message from the Senate by Mr. Arrington, one of its clerks, announced that the Senate had passed a bill of the following title, in which the concurrence of the House is requested:

S. 984. An act to amend the Mineral Leasing Act regarding the timely payment of rentals, and for other purposes.

The message also announced that the Senate agrees to the report of the com-

mittee of conference on the disagreeing votes of the two Houses on the amendments of the Senate to the bill (H.R. 3846) entitled "An act to establish a land and water conservation fund to assist the States and Federal agencies in meeting present and future outdoor recreation demands and needs of the American people, and for other purposes."

CONFERENCE REPORT ON THE LABOR-HEW APPROPRIATION BILL, 1965

Mr. STEED. Mr. Speaker, I ask unanimous consent that the managers on the part of the House may have until midnight tonight to file a conference report on the bill, H.R. 10809, the Labor-HEW appropriation bill for 1965.

The SPEAKER. Is there objection to the request of the gentleman from Oklahoma?

There was no objection.

LEGISLATIVE PROGRAM

Mr. HALLECK. Mr. Speaker, I ask unanimous consent to address the House for 1 minute.

The SPEAKER. Is there objection to the request of the gentleman from Indiana?

There was no objection.

Mr. HALLECK. Mr. Speaker, I take this time to ask the majority leader to tell us what he can in the way of determining just what the program will be for the rest of the week, and, if possible, for next week.

Mr. Speaker, the whip notice did not include the so-called Appalachia bill for consideration this week, but on Monday it was announced it would be called up today. Now I understand, for reasons with which I am not quarreling, that it will not come up today. In view of that fact and in order that the membership may be apprised of the situation generally, it would seem to me, Mr. Speaker, it might be well for the majority leader to give us as best he can a projection for the rest of the week, and if he can for next week. I want to assure everyone that no explanation of what has transpired is needed as far as I am concerned, but I do know that many Members do have campaigns on back in their districts. They have commitments they would like to meet if they could have an opportunity to do so, and they would like to make advance arrangements, if possible.

Mr. ALBERT. Mr. Speaker, will the minority leader yield?

Mr. HALLECK. I yield.

Mr. ALBERT. The gentleman is correct that the Appalachia bill will not be called up today, as previously had been announced. Of course, we have had on the program a matter of great importance which we think ought to be disposed of this week, namely, the extension of Public Law 480, and we have other matters which have been previously announced for this week which we hope to dispose of; these have been printed on the whip notice.

I should like to advise the House, Mr. Speaker, that we have not been able to