NATHANIEL H. WOODS

H.R. 2631. I am withholding my approval from H.R. 2631, for the relief of the estate of Nathaniel H. Woods, deceased.

The bill would direct the Secretary of the Treasury to pay the sum of $13,476.50 to the estate of Nathaniel H. Woods in refund of an estate tax which was erroneously paid.

The major portion of the estate tax in question was paid in December 1951 on the assumption that the first of two wills left by the decedent was valid. The second will, under which no estate tax was due, was not filed to probate on April 16, 1953, and, after prolonged litigation, was sustained as the valid will in December 1955. A claim for refund was not filed until June 1958. It was rejected by the Commissioner and the Federal courts because not filed within the period of limitations prescribed by law.

It appears that the 3-year statutory period of limitations for filing a timely claim did not expire until April 16, 1956—3 years after the executor qualified under the second will and more than 4 months after the conclusion of the litigation upholding the validity of the second will. A protective claim for refund could have been filed at any time during the 3-year period after the qualification of the executor under the second will. It was not necessary to await the conclusion of the prolonged litigation concerning the wills. Even after the conclusion of the litigation, there remained more than 4 months in which to file a timely claim. The record in this case discloses no justification for the failure to file a claim until June 1956.

The statutes 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. The limitation not only bars taxpayers from obtaining refunds but also provides the Government with some means of collecting additional taxes. Granting special relief in this case, where a refund was not claimed in the time and manner prescribed by law, would discriminate 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.

DWIGHT D. EISENHOWER.


MRS. MARY D'AGOSTINO

H.R. 1387. I am withholding my approval from H.R. 1387, for the relief of Mrs. Mary D'Agostino.

Mrs. D'Agostino's claim for gratuitous national service life insurance benefits, filed April 13, 1955, was denied by the Veterans' Administration because it had not been filed within the statutory time limitation of 7 years after the death of her son on December 22, 1940. The Veterans' Administration has also determined that, even if her claim had been timely filed, Mrs. D'Agostino would not have been eligible for the benefit because her son's death had occurred not in line of duty and did not meet the criteria specified in the law for such benefits. A subsequent statutory liberalization of line of duty criteria had no retroactive effect.

H.R. 1387, in addition to waiving the time limitation, would retroactively apply to this case the liberalized line of duty criteria enacted in September 1944. H.R. 3733 and H.R. 6539, 83d Congress, also sought retroactively to apply liberalized eligibility standards which, as a matter of law, had only prospective effect. In disapproving those measures I indicated that it seemed to me irrelevant and unwise to accept as justification for those bills the fact that an ineligible beneficiary could qualify under the then existing law which was never intended to have retroactive effect. My view has not changed and applies with equal force to the present case.

Approval of H.R. 1387 would be discriminatory and would create an undesirable precedent. Uniformity and equality of treatment for all who are similarly situated must be the uniform rule if Federal programs for veterans and their dependents are to be operated successfully. Approval of H.R. 1387 would not be in keeping with these principles.

DWIGHT D. EISENHOWER.

THE WHITE HOUSE, September 23, 1959.

MRS. ELIZA HAVENSTICK CASH

H.R. 1434. I am withholding my approval from H.R. 1434, a bill for the relief of Mrs. Eliza Havenstick Cash.

This bill would pay to Mrs. Cash $5,000 as compensation for the death of her son as a result of maltreatment in a Veterans' Administration hospital in 1943.

Mrs. Cash's son entered a Veterans' Administration hospital in 1943 due to service-connected mental illness. He was hospitalized continuously in VA facilities until his death in 1955. During this entire period, Mrs. Cash was forced to file a claim for her son's behalf service-connected compensation ranging in amount from $138 to $190 monthly.

It appears that in February 1955, while attendants were changing his clothes, Mrs. Cash's son became unsteady. In the ensuing struggle the attendants set upon him, causing serious injuries from which he later died. Although the attendants involved were found guilty of criminal acts, they were either fired or otherwise rigorously disciplined for their part in this tragic affair.

In addition to receiving $5,000 under a National Service Life Insurance policy, Mrs. Cash, as a dependent parent, currently receives death compensation at the rate of $75 monthly. This is paid to her under general provisions of law which provide that such compensation as a result of hospitalization by the VA benefits are payable as if such death were service connected. Mrs. Cash has no remedy under the Federal Tort Claims Act and her claims are barred by the statute of limitations in the cases involving death of veterans to her under general provisions of law.