

tion, but is, rather, a matter of overriding national concern, deserving the sympathetic and intelligent support of the people at large.

I do not know exactly what form new farm legislation will take. I think it should be designed to secure for farmers a fair return at the market place for their labor and investment. It ought not to guarantee any fixed income to every farmer, large or small, efficient or inefficient, full-time or part-time. But it must, as an irreducible minimum, be aimed toward making it possible for the efficient family-size farm to survive as the social and moral cornerstone of rural community life in America.

The PRESIDING OFFICER. What is the pleasure of the Senate?

RECESS

Mr. CHURCH. Mr. President, I move that the Senate stand in recess until 12 o'clock noon tomorrow.

The motion was agreed to; and (at 6 o'clock and 33 minutes p. m.) the Senate took a recess until tomorrow, Tuesday, February 25, 1958, at 12 o'clock meridian.

NOMINATIONS

Executive nominations received by the Senate February 24, 1958:

DIPLOMATIC AND FOREIGN SERVICE

John M. Allison, of the District of Columbia, a Foreign Service officer of the class of career minister, to be Ambassador Extraordinary and Plenipotentiary of the United States of America to the Republic of Czechoslovakia, vice U. Alexis Johnson.

UNITED STATES DISTRICT JUDGES

J. Smith Henley, of Arkansas, to be United States district judge for the eastern district of Arkansas, vice Thomas C. Trimble, retired.

Claude F. Clayton, of Mississippi, to be United States district judge for the northern district of Mississippi, vice Allen Cox, retired.

UNITED STATES MARSHAL

Peter Auburn Richmond, of Virginia, to be United States marshal for the western district of Virginia for a term of 4 years. He is now serving in this office under an appointment which expires March 11, 1958.

HOUSE OF REPRESENTATIVES

MONDAY, FEBRUARY 24, 1958

The House met at 12 o'clock noon.

Rev. Edgar N. Jackson, minister, Methodist Church, 464 East Boston Post Road, Mamaroneck, N. Y., offered the following prayer:

Eternal God, the source of all life, we are thankful to Thee for those inheritances that are ours coming from the lives of those whom we have so recently honored for their idealism, their courage, that way of life which can become ours. We are thankful for the privileges of government in a free land and for those who assume the responsibilities of it. We come before Thee not as those who would beg for a boon or a blessing. Rather, we know that Thou art always more willing to give than to receive, that in times of stress Thou dost give guidance, that in times of crises Thou dost

give courage, and that in days when there may be great moments of doubting Thou canst give faith. So we come seeking that that courage and wisdom and faith that comes from Thee may be a living reality in all that we do. And that it may be for Thine own honor and glory. Amen.

The Journal of the proceedings of Thursday, February 20, 1958, was read and approved.

MESSAGE FROM THE SENATE

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

H. R. 5822. An act to amend section 406 (b) of the Civil Aeronautics Act of 1938 with respect to the reinvestment by air carriers of the proceeds from the sale or other disposition of certain operating property and equipment.

The message also announced that the Senate agrees to the amendment of the House to a bill of the Senate of the following title:

S. 1805. An act for the relief of persons and firms for the direct expenses incurred by them for fumigation of premises in the control and eradication of the khapra beetle.

The message also announced that the Senate had passed a concurrent resolution of the following title, in which the concurrence of the House is requested:

S. Con. Res. 66. Concurrent resolution authorizing the enrollment, with certain changes, of the bill (S. 1805) for the relief of Acme Bag & Burlap Co. and others.

COMMUNICATION FROM THE CLERK OF THE HOUSE

The SPEAKER laid before the House the following communication from the Clerk of the House of Representatives:

FEBRUARY 24, 1958.

The Honorable the SPEAKER,
House of Representatives.

SR: I have the honor to transmit herewith a sealed envelope addressed to the Speaker of the House of Representatives from the President of the United States, received in the Clerk's Office on Friday, February 21, 1958.

Respectfully yours,

RALPH R. ROBERTS,
Clerk, United States House of Representatives.

ALFRED HANZAL—VETO MESSAGE FROM THE PRESIDENT OF THE UNITED STATES (H. DOC. NO. 340)

The SPEAKER laid before the House the following veto message from the President of the United States:

To the House of Representatives:

I return herewith, without my approval, H. R. 1495, entitled "An act for the relief of Alfred Hanzal." This bill would authorize and direct the Secretary of the Treasury to pay the sum of \$322.67 to Alfred Hanzal, San Antonio, Tex. The payment of such sum would be in full settlement of all claims of Alfred Hanzal against the United States

for refund of taxes which he erroneously paid under the Federal Insurance Contributions Act with respect to his remuneration (as owner of the Milam Building Barber Shop, San Antonio); during the period beginning January 1, 1937, and ending March 31, 1947, and which cannot now be refunded to him by the Internal Revenue Service because of the expiration of the applicable period of limitation.

The available information indicates that Alfred Hanzal paid taxes of \$322.67 for the period January 1937 through March 1947 on his own earnings from his business which he erroneously reported under the Federal Insurance Contributions Act. In 1947 Mr. Hanzal was informed by the Internal Revenue Service that, under the then applicable law, an employer was not authorized to pay social security taxes on his own earnings and that it would not benefit him to continue payments. Mr. Hanzal therefore ceased making such payments. At the time he was informed of his error, Mr. Hanzal could have filed a claim for refund of the taxes paid by him within the preceding 4-year period of limitations prescribed by section 3313 of the Internal Revenue Code. Mr. Hanzal did not file such a claim although he did file a claim for refund of social security taxes erroneously paid on the wages of his father whom he employed in his business. This claim was allowed in 1947.

In addition to limiting the time within which it is possible for the Government to collect additional taxes or for a taxpayer to obtain refunds of tax overpayments, the Congress has determined it to be a sound policy to limit the period within which social security earning credit entries can be deleted or corrected except in the event of fraud or other limited and inapplicable circumstances. By virtue of this provision of law, Mr. Hanzal was assured social security protection from 1945 on, notwithstanding the fact that his payments were in error. Since a substantial benefit was received for the payments, their purpose was fulfilled and refund appears unnecessary on equitable grounds.

Also, the granting of special relief in this case, where a refund was not claimed in the time and manner required by law, would, in the absence of special circumstances which do not appear to exist here, constitute a discrimination against others similarly situated and would create an undesirable precedent.

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

DWIGHT D. EISENHOWER,
THE WHITE HOUSE, February 20, 1958.

The SPEAKER. The objections of the President will be spread at large upon the Journal; and, without objection, the bill and message are referred to the Committee on the Judiciary and ordered to be printed.

There was no objection.

EDWARD H. TURRI AND MARIO GUIFFRE

Mr. WALTER. Mr. Speaker, I ask unanimous consent to take from the