

What we are trying to do is to go to conference immediately. By substituting the House bill for the Senate bill it would go directly to conference.

The SPEAKER. Without objection House Resolution 559 will be laid on the table.

There was no objection.

RELIEF OF D. S. AND ELIZABETH LANEY—VETO MESSAGE FROM THE PRESIDENT OF THE UNITED STATES (H. DOC. NO. 434)

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. 2647, entitled "An act for the relief of D. S. and Elizabeth Laney."

The bill would direct the Secretary of the Treasury to pay to D. S. and Elizabeth Laney, Osceola, Ark., the sum of \$2,572.80. The bill states that this sum shall be in full settlement of all claims of D. S. and Elizabeth Laney against the United States for refund of an overpayment with respect to their Federal income tax liability for the calendar year 1951.

The records of the Treasury Department disclose that the amount here involved represents a portion of the tax which the taxpayers paid on March 18, 1952, at the time they filed their joint income tax return for 1951. A field examination of the taxpayers' books and records for 1951 resulted in the assessment of a deficiency of \$2,019.48, based primarily on the inclusion in income of \$4,000 of unexplained credits to the taxpayers' personal accounts on their books. This deficiency was paid by the taxpayers on July 14, 1953.

On July 11, 1955, which date was more than 3 years after the taxpayers filed their return for 1951 and was almost 2 years after the payment of the additional deficiency, the taxpayers filed a claim for refund in the amount of \$4,592.28. At the time this claim was filed, refund of any amount paid with the original return was barred by the 3-year period of limitations prescribed by section 322 of the Internal Revenue Code of 1939. However, the 2-year period of limitations prescribed by section 322 for filing a claim for refund after the date of actual payment of an amount of tax still had 3 days to run with respect to the deficiency in tax of \$2,019.48 which had been paid on July 14, 1953.

A revenue agent's reexamination of the taxpayers' records resulted in a refund of the deficiency of \$2,019.48, plus interest, for which a timely claim had been filed.

This bill would refund to the taxpayers an amount of tax for which no timely claim for refund was filed and which constitutes an amount the correctness of which has not been verified by the Internal Revenue Service.

The record of this case does not warrant special legislative relief from the statute of limitations. The taxpayers had 3 years in which to file a claim

for refund after the amount here involved had been paid. Even when, on July 14, 1953, the assessment of a deficiency in tax made obvious to the taxpayers the inadequacy of their books and records, the taxpayers still had more than a year and one-half in which to file a timely claim for refund; and the record discloses no extenuating circumstance justifying the taxpayers' failure to file a claim for refund within that period.

The granting of special relief in this case, where a refund was not claimed in the time and manner required by law, would constitute a discrimination against other taxpayers 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, August 12, 1958.

The SPEAKER. The objections of the President will be spread at large upon the Journal.

Without objection the bill and the accompanying message will be referred to the Committee on the Judiciary and ordered printed.

There was no objection.

AUTHORIZING CONSTRUCTION OF NUCLEAR-POWERED ICEBREAKER—VETO MESSAGE FROM THE PRESIDENT OF THE UNITED STATES (H. DOC. NO. 435)

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

To the House of Representatives:

I am returning herewith without my approval H. R. 9196, "To authorize the construction of a nuclear-powered ice-breaking vessel for operation by the United States Coast Guard, and for other purposes."

The estimated cost of a nuclear-powered icebreaker is \$60 million. I cannot approve expending \$60 million for the construction of such an icebreaker at this time. Neither the Navy nor the Coast Guard construction program includes any icebreakers, and placing the construction of an icebreaker arbitrarily ahead of high priority projects in the Coast Guard program would be most unwise.

Nor can the construction of a nuclear-powered icebreaker be justified as an extension of the present program of developing nuclear power for vessels. In addition to the types of atomic reactors now in service in operating submarines, we are developing advanced types for other naval vessels. We are also constructing a nuclear-powered merchant ship. No valid reason exists for increasing this extensive program at this time.

This bill, in providing for a project which is not needed, fails to take account of the present fiscal situation of the Government. A continued disregard of our budgetary problems through the institution of unneeded new programs and proj-

ects can only add to inflationary pressures to the detriment of all the people.

DWIGHT D. EISENHOWER.

The WHITE HOUSE, August 12, 1958.

The SPEAKER. The objections of the President will be spread at large upon the Journal.

Mr. BONNER. Mr. Speaker, I move that the bill and message be referred to the Committee on Merchant Marine and Fisheries and ordered to be printed.

The motion was agreed to.

AMENDING TITLE 18, UNITED STATES CODE, SECTION 3651

Mr. CELLER. Mr. Speaker, I ask unanimous consent to take from the Speaker's desk the bill (H. R. 7260) to amend title 18, United States Code, section 3651, so as to permit confinement in jail-type institutions or treatment institutions for a period not exceeding 6 months in connection with the grant of probation on a one-count indictment, with a Senate amendment thereto, and concur in the Senate amendment.

The Clerk read the title of the bill.

The Clerk read the Senate amendment, as follows:

Page 2, line 1, strike out "except in the District of Columbia."

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

Mr. KEATING. Mr. Speaker, reserving the right to object, will the gentleman explain this amendment?

Mr. CELLER. Mr. Speaker, we passed a bill to amend title 18 of the United States Code on May 6, 1958. That bill went over to the Senate. It concerned certain types of sentencing and placing prisoners on probation. We omitted having it made applicable to the District of Columbia because the National Parole and Probation Act did not apply to the District of Columbia. It would appear however, that Public Law 85-463 made the National Parole and Probation Act applicable to the District of Columbia. Therefore, to be consistent we have to make this bill that we passed include the District of Columbia. All the amendment does is to include the District of Columbia.

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

There was no objection.

The Senate amendment was concurred in.

A motion to reconsider was laid on the table.

GRANTING CONSENT AND APPROVAL OF CONGRESS TO THE TENNESSEE RIVER BASIN WATER POLLUTION CONTROL COMPACT

Mr. BLATNIK. Mr. Speaker, I ask unanimous consent to take from the Speaker's desk the bill (H. R. 6701) granting the consent and approval of Congress to the Tennessee River Basin water pollution control compact, with Senate amendments thereto, and concur in the Senate amendments.

The Clerk read the title of the bill.