

H. R. 11668. An act to amend section 39 of the Trading With the Enemy Act of October 6, 1917, as amended;

H. R. 11889. An act to permit articles imported from foreign countries for the purpose of exhibition at the Minnesota State Fair and Centennial Exposition to be held at St. Paul, Minn., to be admitted without payment of tariff, and for other purposes;

H. R. 12126. An act to provide further protection against the introduction and dissemination of livestock diseases, and for other purposes;

H. R. 12144. An act for the relief of Paul E. Nolan;

H. R. 12154. An act for the relief of Ernest T. Stephens;

H. R. 12207. An act for the relief of Mr. and Mrs. Alto Ross and children, and for E. B. Ard and his daughter, Mrs. Joan Ard Nichols;

H. R. 12212. An act for the relief of certain employees of the Department of the Navy;

H. R. 12226. An act to amend the Virgin Islands Corporation Act (63 Stat. 350), and for other purposes;

H. R. 12281. An act to authorize the Secretary of the Interior to provide an administrative site for Yosemite National Park, Calif., on lands adjacent to the park, and for other purposes;

H. R. 12662. An act to provide for the acquisition of lands by the United States required for the reservoir created by the construction of Oahe Dam on the Missouri River and for rehabilitation of the Indians of the Standing Rock Sioux Reservation in South Dakota and North Dakota, and for other purposes;

H. R. 12663. An act to provide for additional payments to the Indians of the Lower Brule Sioux Reservation, S. Dak., whose lands have been acquired for the Fort Randall Dam and Reservoir project, and for other purposes;

H. R. 12670. An act to provide for additional payments to the Indians of the Crow Creek Sioux Reservation, S. Dak., whose lands have been acquired for the Fort Randall Dam and Reservoir project, and for other purposes;

H. R. 12808. An act to amend the Federal-Aid Highway Acts of 1956 and 1958 by advancing the date for submission of the revised estimate of cost of completing the Interstate System and to extend the approval of such estimate for an additional year;

H. R. 12858. An act making appropriations for civil functions administered by the Department of the Army, certain agencies of the Department of the Interior, and the Tennessee Valley Authority, for the fiscal year ending June 30, 1959, and for other purposes;

H. R. 12883. An act to provide for certain improvements relating to the Capitol Power Plant and its distribution systems;

H. R. 12906. An act for the relief of Annellese Ottolenghi;

H. R. 13191. An act to require the Commissioner of Education to encourage, foster, and assist in the establishment of clubs for boys and girls especially interested in science;

H. R. 13247. An act to strengthen the national defense and to encourage and assist in the expansion and improvement of educational programs to meet critical national needs; and for other purposes;

H. R. 13437. An act for the relief of Bernard H. English and John E. Hayden;

H. R. 13475. An act to authorize an exchange of lands at the Rochester Fish-Cultural Station, Indiana;

H. R. 13559. An act to amend the War Orphans' Educational Assistance Act of 1956 to permit the Administrator of Veterans' Affairs to make payments with respect to special restorative training, or specialized courses of vocational training, for younger persons than those with respect to whom the Administrator may now make such payments, and for other purposes;

H. R. 13580. An act to increase the public debt limit;

H. R. 13666. An act to amend title 32 of the United States Code to permit the appointment of the Adjutant General of Puerto Rico as provided by the laws of the Commonwealth of Puerto Rico;

H. R. 13678. An act to provide in the Department of Health, Education, and Welfare for a loan service of captioned films for the deaf;

H. J. Res. 546. Joint resolution designating the week of November 21-27, 1958, as National Farm-City Week;

H. J. Res. 557. Joint resolution to amend the act of September 7, 1957 (71 Stat. 626), providing for the establishment of a Civil War Centennial Commission;

H. J. Res. 658. Joint resolution authorizing and requesting the President to invite the countries of the free world to participate in the California International Trade Fair and Industrial Exposition to be held in Los Angeles, Calif., from April 1 to 12, 1959;

H. J. Res. 659. Joint resolution for the relief of certain aliens;

H. J. Res. 661. Joint resolution to waive certain provisions of section 212 (a) of the Immigration and Nationality Act in behalf of certain aliens; and

H. J. Res. 675. Joint resolution to facilitate the admission into the United States of certain aliens, and for other purposes.

On September 6, 1958:

H. R. 4059. An act for the relief of Mr. and Mrs. Carmen Scoppettuolo;

H. R. 11749. An act to extend the Renegotiation Act of 1951 for 6 months, and for other purposes;

H. R. 13254. An act to protect the public health by amending the Federal Food, Drug, and Cosmetic Act to prohibit the use in food of additives which have not been adequately tested to establish their safety; and

H. R. 13840. An act to encourage expansion of teaching in the education of mentally retarded children through grants to institutions of higher learning and to State educational agencies.

#### HOUSE BILLS DISAPPROVED AFTER SINE DIE ADJOURNMENT

The message further announced that the President had disapproved the following bills of the House; his reasons for such actions are as follows:

On August 27, 1958:

##### VICKSBURG NATIONAL MILITARY PARK

H. R. 7466. I am withholding my approval of H. R. 7466, to provide for the establishment of a facility of the Vicksburg National Military Park.

This legislation would establish an undesirable precedent. It would authorize the acquisition and establishment of a small tract of land as a "facility" of the Vicksburg National Military Park, notwithstanding the considerable distance of the property from the park. This property would be acquired to commemorate Fort Pemberton, Miss., as the place where the Union Yazoo expedition was turned back by Confederate forces on March 11, 1863.

I am informed that the proposed "facility" to commemorate Fort Pemberton is more than 100 miles from the park proper. For this reason it is difficult to conceive of such area as a "facility" of the park. In fact, this method of commemorating a segment or lesser phase of a particular historic theme might well lead to further efforts to establish other outlying areas as "facilities" of individual

parks and monuments, particularly where the separate establishment and designation of such areas may be unwarranted.

In any event, the historic significance of Fort Pemberton in connection with the Vicksburg campaign is of insufficient importance to warrant establishment of the area as a national monument, according to recommendations of the Department of the Interior in its report to the Congress. Also, it should be noted that the Vicksburg campaign has been commemorated appropriately by the Federal Government by virtue of the establishment of the Vicksburg National Military Park. I find no sound basis for the acquisition and recognition of an indecisive feature of the campaign as a facility of the park.

I recognize and appreciate, however, that there is considerable local historical interest in this area and it may well be the subject of State or local action for its preservation. This solution would seem to be in the best public interest.

On August 28, 1958:

##### MALOWNEY REAL ESTATE COMPANY, INC.

H. R. 1339. I am withholding my approval from H. R. 1339, entitled "For the relief of the Malowney Real Estate Company, Incorporated."

The bill would direct the Secretary of the Treasury to pay \$14,425.26 to the Malowney Real Estate Co., Inc., of Springfield, Ohio, in full settlement of its claims against the United States for income taxes erroneously collected for the years 1944 and 1945.

On May 28, 1948, deficiencies aggregating more than \$35,000 were assessed against this taxpayer by the Internal Revenue Service. No payments on the assessed deficiencies were made by the taxpayer until partial payments aggregating \$16,524.72 were made in 1950.

On June 30, 1952, more than 4 years after assessment of the deficiencies and more than 2 years after the partial payments of the assessment, the taxpayer filed a claim for refund. A reexamination of the taxpayer's records by the Internal Revenue Service disclosed that the original assessment was excessive and, accordingly, the unpaid balance of the assessment was abated. Refund of any portion of the partial payments that had been made was denied, however, because the statute of limitations precluded refund of taxes paid more than 2 years prior to filing a claim therefor.

The record on this bill does not disclose any special circumstance justifying the taxpayer's failure to file a timely claim. The statutory period 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. Granting special relief in this case, where a refund was not claimed in the time and manner prescribed 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.