

required by present law to be marked with the name of the country of origin must be similarly marked by the repacker, whether the importer, distributor, retailer, or other handler of the merchandise. Goods in packages not so marked would be subject to seizure and forfeiture. The requirement could be waived only where found to necessitate such substantial changes in customary trade practices as to cause undue hardship.

H.R. 5054 runs counter to one of our major foreign policy objectives—the reduction of unnecessary barriers and hindrances to trade. The burdens the bill would impose are unnecessary because the Federal Trade Commission requires the disclosure of the foreign origin of repackaged imported articles when it is in the public interest to do so.

The United States and other principal trading nations of the world have recognized that burdensome marking requirements can be a hindrance to trade and have agreed to the principle that such hindrances should be reduced to a minimum. H.R. 5054 might well result in successive domestic handlers requiring written assurances of proper marking in order to avoid the severe penalty of seizure and forfeiture. The cost and the complications involved in such cumbersome paperwork would tend to discourage such imports. Moreover, this measure could prove ultimately damaging to our export-expansion efforts, for needlessly restrictive action on our part could readily lead to similarly restrictive action by other countries against American goods.

In addition, the bill would unnecessarily extend the Bureau of Customs into new areas by requiring the Bureau to follow goods after they have entered the stream of domestic commerce and to act against handlers of merchandise who are not importers. The Bureau would be required to determine the nature of customary trade practices and the possibility of undue hardship in a field outside its normal competence. Aside from the unnecessary additional expense, these new responsibilities would be most awkward for the Bureau to administer.

For these reasons I am withholding my approval of H.R. 5054.

DWIGHT D. EISENHOWER.

THE WHITE HOUSE, September 5, 1960.

H.R. 6767, RAYMOND BAURKOT

I have withheld my approval from H.R. 6767, for the relief of Raymond Baurkot.

This bill would permit the filing of a tax refund claim that was in fact filed after the deadline date set by law.

Public Law 85-859 provided for the refund of internal revenue taxes paid on certain liquors lost as the result of a major disaster occurring prior to the date of enactment, September 2, 1958. It required that claims be filed on or before March 2, 1959. The claimant filed on March 16, 1959, for a refund of \$382.10 paid in taxes on beer destroyed in a 1955 flood. He asserted that he had telephoned the branch office

of the district director's office in Easton, Pa., on February 26, 1959, and was informed by an unidentified person that he had a "couple of months" in which to file.

The Easton branch office has no record of any such request for information from Mr. Baurkot. That office, moreover, does not itself handle alcohol-tax problems. Its standard procedure is to refer such inquiries to the assistant regional commissioner's office in Philadelphia which has general supervision over such matters.

Information concerning Public Law 85-859 and its filing requirements were widely disseminated to the liquor industry by the Internal Revenue Service. It appears that the claimant received the industry circular published by the Service but thereafter misplaced it. This circular set forth the March 2 deadline and specifically provided that inquiries regarding claims should be addressed to the assistant regional commissioner's office.

Under these circumstances I am unable to approve this bill. The statutory period of limitations, which the Congress has included in the revenue system as a matter of sound policy, is essential to the achievement of finality in tax administration. Efficient administration of the tax laws is dependent upon taxpayers meeting statutory deadlines. To grant special relief in this case would be to discriminate against other similarly situated taxpayers and to create an undesirable precedent.

DWIGHT D. EISENHOWER.

THE WHITE HOUSE, September 8, 1960.

H.R. 7242, BANKRUPTCY ACT—STATUTORY LIENS

I have withheld my approval of H.R. 7242, to amend sections 1, 57j, 64a(5), 67b, 67c, and 70c of the Bankruptcy Act, and for other further purposes.

I recognize the need for legislation to solve certain problems regarding the priority of liens in bankruptcy, but this bill is not a satisfactory solution. It would unduly and unnecessarily prejudice the sound administration of Federal tax laws. In some cases, for example, mortgages would be given an unwarranted priority over Federal tax liens even though the mortgage is recorded after the filing of the tax lien.

This and other defects of the bill can, I believe, be corrected without compromising its primary and commendable purpose. The Treasury Department and the proponents of H.R. 7242 have been working toward solution of recognized problems in present law. Further cooperative efforts should produce satisfactory legislation that would avoid the undesirable effects of this bill.

DWIGHT D. EISENHOWER.

THE WHITE HOUSE, September 8, 1960.

H.R. 2074, ERIC AND IDA MAE HJERPE

I am withholding my approval from H.R. 2074, for the relief of Eric and Ida Mae Hjerpe.

In their income tax return for 1952 these taxpayers reported as income certain disability payments received by Mr.

Hjerpe from his employer. During 1952, however, the Court of Appeals for the Seventh Circuit had held such disability payments excludable from gross income, even though the Internal Revenue Service had ruled to the contrary, and in 1957 the U.S. Supreme Court affirmed.

The taxpayers' claim for refund, based upon the excludability of the disability pay received by Mr. Hjerpe, was filed almost 4 years after the 1952 return had been filed and approximately 10½ months after the expiration of the applicable 3-year statutory period of limitations. The claim was accordingly disallowed.

The last Congress enacted legislation to grant general relief, on a nondiscriminatory basis, to taxpayers who had paid income tax on disability pay excludable from gross income under the Supreme Court decision. Relief was not provided, however, for taxpayers who, as in the case at hand, had not attempted to protect their rights by filing timely claims for refund.

H.R. 2074 would direct the payment to Mr. and Mrs. Hjerpe of \$1,096.48 as a refund notwithstanding their late filing and failure to qualify under the general relief legislation. The bill is similar to several others from which I have withheld my approval in the past.

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. A substantial number of taxpayers paid income tax on disability payments received by them and failed to file timely claims for refund. To grant special relief in this case, where a refund was not claimed within the time prescribed by law, would constitute a discrimination against other similarly situated taxpayers and would create an undesirable precedent.

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

DWIGHT D. EISENHOWER.

THE WHITE HOUSE, September 14, 1960.

H.R. 7618, H. P. LAMBERT CO., INC., AND SOUTHEASTERN DRILLING CORP.

I am withholding my approval from H.R. 7618, a bill for the relief of H. P. Lambert Co., Inc., and Southeastern Drilling Corp.

The bill would waive the applicable statute of limitations and permit a claim for refund of duty paid on certain nondutiable equipment imported into the United States.

The claimants requested that certain oilfield equipment be entered under provisions of the tariff act affording duty-free status to property originally manufactured in the United States. The equipment was admitted duty-free after the Lambert Co., the brokerage firm in the case, had posted a bond to assure production of the documentation required to establish U.S. origin. At the request of the brokerage firm, the time covered by the bond was extended on several occasions. At the end of 2 years,

and when no further request for extension had been received, customs officials personally contacted the firm and advised that the duty would be payable if the requisite documentation were not furnished promptly. Despite this notice and despite a subsequent assessment of the duty, of which the brokerage firm was apprised and which it could have protested within 60 days, the Lambert Co. failed to produce proof of U.S. origin until after its consideration was barred by applicable law and regulations.

Statutes of limitations should be set aside only when justified by compelling equitable considerations. No such considerations appear here. The only extenuating circumstance advanced in this case is that the notice of the assessment of duty was sent to the wrong party. I am advised, however, that the notice was properly sent to the brokerage firm as the party liable for the payment of duty. Furthermore, the firm, presumably well-versed in the customs laws, had not only been given repeated extensions on the bond it posted but had also been specifically advised of the imminence of an assessment of duty.

For these reasons I am unable to approve this bill.

DWIGHT D. EISENHOWER.

THE WHITE HOUSE, September 14, 1960.

#### EXECUTIVE COMMUNICATIONS, ETC.

Under clause 2 of rule XXIV, executive communications were taken from the Speaker's table and referred as follows:

2431. A letter from the Secretary of the Interior, transmitting a copy of a report entitled "Project Twenty-Two," which is a program for the Bureau of Land Management until the year 2012; to the Committee on Interior and Insular Affairs.

2432. A letter from the Secretary of the Army, transmitting a letter from the Chief of Engineers, Department of the Army, dated August 3, 1960, submitting a report, together with accompanying papers and an illustration, on an interim report on Raritan River, N.J., requested by a resolution of the Committee on Rivers and Harbors, House of Representatives, adopted November 13, 1945 (H. Doc. No. 455); to the Committee on Public Works and ordered to be printed with one illustration.

2433. A letter from the Assistant Secretary of the Interior, relative to reporting that an adequate soil survey and land classification of the lands in the Weber Basin project, Utah, has been completed as a part of the investigations required in the formulation of a definite plan for project development, pursuant to Public Law 172, 83d Congress; to the Committee on Appropriations.

2434. A letter from the Deputy Administrator, Veterans' Administration, transmitting a report of the tort claims paid by the Veterans' Administration during the fiscal year which ended June 30, 1960, pursuant to Public Law 601, 79th Congress; to the Committee on the Judiciary.

2435. A letter from the Secretary of the Army, transmitting a letter from the Chief of Engineers, Department of the Army, dated August 25, 1960, submitting a report, together with accompanying papers and illustrations, on a cooperative beach erosion control study of San Diego County, Calif., appendix IV, phase 2, prepared under the pro-

visions of section 2 of the River and Harbor Act approved July 3, 1930, as amended and supplemented, and in compliance with Public Law 525, 79th Congress and Public Law 85-500 (H. Doc. No. 456); to the Committee on Public Works and ordered to be printed with 14 illustrations.

#### REPORTS OF COMMITTEES ON PUBLIC BILLS AND RESOLUTIONS

Under clause 2 of rule XIII, reports of committees were delivered to the Clerk for printing and reference to the proper calendar, as follows:

Mr. BROOKS of Louisiana: Committee on Science and Astronautics. Report on activities of the Committee on Science and Astronautics; without amendment (Rept. No. 2215). Referred to the Committee of the Whole House on the State of the Union.

Mr. COOLEY: Committee on Agriculture. H.R. 12720. A bill to amend the Agricultural Trade Development and Assistance Act of 1954; with amendment (Rept. No. 2216). Referred to the Committee of the Whole House on the State of the Union.

Mr. WILLIAMS: Committee on Interstate and Foreign Commerce. H.R. 7937. A bill to amend section 1(14) (a) of the Interstate Commerce Act to insure the adequacy of the national railroad freight car supply, and for other purposes; without amendment (Rept. No. 2217). Referred to the Committee of the Whole House on the State of the Union.

Mr. MORGAN: Committee on Foreign Affairs. Report on relations of United States with Panama (Rept. No. 2218). Referred to the Committee of the Whole House on the State of the Union.

Mr. DAWSON: Committee on Government Operations. Twenty-sixth report of the Committee on Government Operations (Rept. No. 2219). Referred to the Committee of the Whole House on the State of the Union.

Mr. DAWSON: Committee on Government Operations. Twenty-seventh report of the Committee on Government Operations (Rept. No. 2220). Referred to the Committee of the Whole House on the State of the Union.

Mr. DAWSON: Committee on Government Operations. Twenty-eighth report of the Committee on Government Operations (Rept. No. 2221). Referred to the Committee of the Whole House on the State of the Union.

Mr. BONNER: Committee of conference. H.R. 2565. A bill to promote effectual planning, development, maintenance, and coordination of wildlife, fish, and game conservation and rehabilitation in military reservations (Rept. No. 2222). Ordered to be printed.

#### PUBLIC BILLS AND RESOLUTIONS

Under clause 4 of rule XXII, public bills and resolutions were introduced and severally referred as follows:

By Mr. BRADEMANS:

H.R. 13236. A bill to amend the Internal Revenue Code of 1954 to make certain technical revisions in the income, excise, and administrative provisions, and for other purposes; to the Committee on Ways and Means.

By Mr. BROWN of Missouri:

H.R. 13237. A bill to provide for adjustments in the lands or interests therein acquired for the Bull Shoals Reservoir project, Arkansas-Missouri, by the reconveyance of certain lands or interests therein to the former owners thereof, their heirs or assigns; to the Committee on Public Works.

By Mr. DERWINSKI:

H.R. 13238. A bill to amend the Mutual Security Act of 1954 to authorize the donation of not to exceed \$1 million of surplus agricultural commodities and other property surplus to the needs of the United States for relief of flood victims in Poland; to the Committee on Foreign Affairs.

By Mr. HARMON:

H.R. 13239. A bill to amend section 4369 of title 39, United States Code, to provide that each newspaper shall regularly file with the Postmaster General, and publish a report detailing the space devoted in such newspaper to each candidate for public office and to each political party; to the Committee on Post Office and Civil Service.

By Mr. LINDSAY:

H.R. 13240. A bill to amend title V of the Social Security Act to strengthen and improve the child-welfare services program; to the Committee on Ways and Means.

By Mr. MASON:

H.R. 13241. A bill to supplement the Internal Revenue Code of 1954; to complete economic freedom and thus remove the cause of the "class struggle" between employers and employees; to solve the tax-wage-price-profit problem; to pay cash aid to the needy to enable them to buy food, clothing and shelter, and to pay their medical bills; and to solve the farm problem and thus reduce the high cost of eating; to the Committee on Ways and Means.

By Mr. MEADER:

H.R. 13242. A bill providing that the President shall issue a proclamation in every even-numbered year calling upon the American people to display the flag of the United States on election day; to the Committee on the Judiciary.

H.R. 13243. A bill to amend the Budget and Accounting Act, 1921, to require that full information concerning executive departments and agencies be furnished congressional committees; to the Committee on Government Operations.

By Mr. MONAGAN:

H.R. 13244. A bill to provide for the establishment, under the National Science Foundation, of a National Science Academy; to the Committee on Science and Astronautics.

By Mr. OLIVER:

H.R. 13245. A bill to provide for the conveyance to the State of Maine of certain lands located in such State; to the Committee on Armed Services.

By Mr. ROBISON:

H.R. 13246. A bill to create the Freedom Commission for the development of the science of counteraction to the world Communist conspiracy and for the training and development of leaders in a total political war; to the Committee on Un-American Activities.

By Mr. ROGERS of Florida:

H.R. 13247. A bill to amend the Sugar Act of 1948; to the Committee on Agriculture.

By Mr. THOMPSON of New Jersey:

H.R. 13248. A bill to implement the Agreement on the Importation of Educational, Scientific and Cultural Materials, opened for signature at Lake Success on November 22, 1950; to the Committee on Ways and Means.

By Mr. WIER:

H.R. 13249. A bill to amend section 33 of the Federal Employees' Compensation Act so as to provide a system of safety rules, regulations, and safety inspection and training, and for other purposes. (This act may be cited as the Federal Employees Safety Act); to the Committee on Education and Labor.

By Mr. WILLIAMS (by request):

H.R. 13250. A bill to amend the Interstate Commerce Act to provide that disabled persons meeting certain requirements may not