The records of the Treasury Department show that the taxpayers filed a timely claim for refund, this claim was filed until March 1, 1955, and that, on March 1, 1955, the taxpayers filed an untimely claim for refund in the amount of $1,000. The claim for refund alleged that no part of the proceeds was devoted to the United States for personal injuries and that, on March 1, 1955, the claim for refund was filed almost 1 year after the expiration of the 2-year period of limitations prescribed by law for filing such claims and, therefore, the claim was rejected.

The amount of the taxpayer's overpayment for the year 1950 has never been verified by the Internal Revenue Service. Such verification would require a determination of the fair market value of the savings account at the time it was inherited by Mr. Hall, and would also require a determination as to the validity of certain deductions claimed by the taxpayers.

The taxpayers believe that the statute of limitations should be waived in their case because Mr. Hall was stationed in Germany as an officer in the Armed Forces from January 1950 to May 1953, and that Mr. Hall received inexpert advice concerning his obligation to make the tax payment for the year 1950.

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

On September 2, 1958:

MR. AND MRS. W. G. HOLLomon

H. R. 8759. I am withholding my approval from H. R. 8759, for the relief of W. G. Hollomon and Mrs. W. G. Hollomon.

This bill would provide for the payment to Mr. and Mrs. W. G. Hollomon from Treasury funds of $3,189.15 in settlement of their claims against the United States for personal injuries and related damages suffered by them on September 2, 1956, when two United States海岸警卫队 committed armed robbery at the Hollomon's general store in Brooklyn, Ga. The store also comprised a United States post office, of which Mr. Hollomon was the postmaster. Mr. Hollomon was shot and wounded by one of the soldiers. The two servicemen were then on leave from Fort Benning, Ga., and were dressed in civilian clothes. The gun with which Mr. Hollomon was shot had not been issued to the soldiers by the Army but had been purchased by one of them.

It is obvious that the two soldiers were not acting in line of duty, and in these circumstances no legal liability could be imposed upon the United States for their conduct. I appreciate, of course, that in its exercise of its legislative discretion to private relief measures pertaining to the wrongful conduct of Federal employees, the Congress need not and, in appropriate cases, will not be limited by strict concepts of legal liability. But I believe that any deviation from those concepts would be unwise except in cases in which there are overriding equitable considerations or facts which clearly suggest some moral obligation on the part of the United States.

On September 2, 1958:

D. A. WHITAKER

H. R. 9950. I have withheld my approval from H. R. 9950, for the relief of D. A. Whitaker and others.

The bill (H. R. 9950) provides that, notwithstanding any statute of limitations, jurisdiction is conferred upon the court of claims to hear, determine, and render judgment upon the claims of D. A. Whitaker and other named employees of the Radford Arsenal, Department of the Army, for basic and overtime compensation and shift differential pay under the provisions of the Federal Employees Pay Act of 1945, as amended, for services performed since 1945 at the Radford Arsenal, Radford, Va.

These claims relate to employment as fire fighters or fire-fighter guards between February 15, 1946, and February 16, 1952. The employees worked a 2-platoon system which required that they be on duty every other day for 24 hours, for which they received basic compensation each week for 40 hours and overtime pay for 16 additional hours. The claimants were entitled to overtime pay for the second 8-hour shift worked in one day and for shift differential pay for that work, and also for right to compensation for the third 8-hour shift during the period which the employees were said to be "on call duty." By the act of March 3, 1863 (12 Stat. 787), and by repeated enactments thereafter, it has been provided that claims not filed in the Court of Claims within 6 years of the date on which the claims accrued shall be barred. These claims pertain to work performed in some cases more than 12 years ago. The claimants have not asserted in timely fashion by the claimants and it is no longer feasible or even possible to obtain the records essential to an adequate presentation of the facts to the court. This is the very kind of situation which proves the wisdom of a statute of limitation. Without it in such cases it is doubtful whether it is possible to have efficient and orderly administration of the affairs of government.

If I were to approve this bill, I could not in all fairness refuse to approve other bills setting aside the statute of limitation on old claims for overtime or other compensation for either individuals or groups of Federal personnel who delayed in presenting their claims.

For the foregoing reasons, I have withheld my approval of the bill.

On September 2, 1958:

DUNCAN MOORE

H. R. 11156. I am withholding my approval from H. R. 11156, for the relief of Duncan Moore and his wife, Marjorie Moore.

The bill would provide that, notwithstanding any statute of limitation, refund or credit shall be made or allowed to Duncan Moore and his wife, Marjorie Moore, South Bend, Ind., on any overpayment of income taxes made by them for the taxable year 1949, if claim thereof is filed within 1 year after the date of enactment.

The records of the Internal Revenue Service show that on March 14, 1953, the taxpayers filed a timely claim for refund of income tax for the taxable year 1949 based upon the exclusion from gross income of certain disability payments under section 22 (b) (5) of the Internal Revenue Code of 1939. This claim was disallowed by the Service on March 19, 1954, and the taxpayers did not contest the disallowance of their claim by filing suit in court within the 2-year period prescribed by law.

In 1957 the Supreme Court of the United States decided that disability payments of the type involved in this case were excludable from gross income. At this time the statute of limitations had barred refunds to Mr. and Mrs. Moore and to a substantial number of other taxpayers similarly situated.

I have signed into law the Technical Amendments Act of 1958, which contains general legislation designed to grant non-discriminatory relief to all taxpayers in the same situation as Mr. and Mrs. Moore. Since general relief is now available, this private relief bill is no longer necessary.

On September 6, 1958:

TITLE 10, U. S. C.

H. R. 1061. I have withheld my approval from H. R. 1061, to amend title 10, United States Code, to authorize the Secretary of Defense and the Secretaries of the military departments to settle certain claims for damages to, or loss of, property or personal injury or death, not cognizable under any other law, and to provide that the bill is to confer upon the Secretaries of the military departments to settle certain claims for damages to, or loss of, property or personal injury or death, not cognizable under any other law, the power to settle such claims."