

- S. 2057. An act for the relief of Diana Elaine Greig;
- S. 2216. An act for the relief of John C. Walsh;
- S. 2594. An act to transfer certain property and functions of the Housing and Home Finance Administrator to the Secretary of the Interior, and for other purposes;
- S. 2888. An act to provide for registration, reporting, and disclosure of employee welfare and pension benefit plans;
- S. 2922. An act to authorize per capita payments to members of the Red Lake Band of Chippewa Indians from the proceeds of the sale of timber and lumber on the Red Lake Reservation, and for other purposes;
- S. 3139. An act to repeal the act of July 2, 1956, concerning the conveyance of certain property of the United States to the village of Carey, Ohio;
- S. 3219. An act for the relief of Mrs. Margaret Graham Bonnalle;
- S. 3221. An act for the relief of Erika Margaretha Zintl Pearce;
- S. 3224. An act to improve opportunities for small-business concerns to obtain a fair proportion of Government purchases and contracts, to facilitate procurement of property and service by the Government, and for other purposes;
- S. 3448. An act to authorize the acquisition and disposition of certain private lands and the establishment of the size of farm units on the Seedskaadee reclamation project, Wyoming, and for other purposes;
- S. 3534. An act to authorize the Secretary of the Army to convey approximately 181 acres of land at Fort Crowder Military Reservation to the city of Neosho, Mo.;
- S. 3564. An act to accord coverage under the Civil Service Retirement Act to certain temporary rural carriers;
- S. 3640. An act for the relief of Daniel (Nathaniel) Rosenzweig;
- S. 3682. An act to authorize the sale or exchange of certain lands for the United States situated in Pima County, Ariz., and for other purposes;
- S. 3768. An act for the relief of Hing Man Chau;
- S. 3776. An act to extend the time for the collection of tolls to amortize the cost, including reasonable interest and financing cost, of the construction of a bridge across the Missouri River at or near Miami, Mo.;
- S. 3826. An act for the relief of Concettina Iannacchino;
- S. 3882. An act to amend the act of July 1, 1948, chapter 791 (24 U. S. C. 279a), providing for the procurement and supply of Government headstones and markers;
- S. 3921. An act for the relief of Peter Tillner;
- S. 3968. An act to amend Public Law 85-422;
- S. 4004. An act to encourage and authorize details and transfers of Federal employees for service with international organizations;
- S. 4021. An act to establish the United States Study Commission on the Savannah, Altamaha, Saint Marys, Apalachicola-Chatahoochee, and Perdido-Escambia River Basins, and intervening areas;
- S. 4053. An act to extend the boundaries of the Siskiyou National Forest in the State of Oregon, and for other purposes;
- S. 4071. An act to provide more effective price, production, adjustment, and marketing programs for various agricultural commodities;
- S. 4167. An act to authorize the lease of Papago tribal land to the National Science Foundation, and for other purposes;
- S. 4191. An act to maintain existing minimum postage rates on certain publications mailed for delivery within the county of publication;
- S. 4196. An act to amend the Intercoastal Shipping Act, 1933 (47 Stat. 1425), as amended, to authorize incorporation of contract terms by reference in short-form documents;
- S. 4273. An act to provide for cooperation with the European Atomic Energy Community;
- S. J. Res. 178. Joint resolution authorizing the President of the United States of America to proclaim February 8-14, 1959, as National Children's Dental Health Week; and
- S. J. Res. 201. Joint resolution to authorize the chairman of the Joint Committee on Atomic Energy to confer a medal on Rear Adm. Hyman George Rickover, United States Navy.
- On September 2, 1958:
- S. 25. An act relating to effective dates of increases in compensation granted to wage board employees;
- S. 552. An act to confer jurisdiction upon the United States Court of Claims to hear, determine, and render judgment upon the claim of Auf der Heide-Aragona, Inc., of West New York, N. J.;
- S. 1438. An act to amend section 544 of title 28, United States Code, relating to the bonds of United States marshals;
- S. 1764. An act to amend the District of Columbia Public School Food Services Act;
- S. 1903. An act to amend section 7 of the Administrative Expenses Act of 1946, as amended, relating to travel expenses of civilian officers and employees assigned to duty posts outside the continental United States;
- S. 2006. An act to relieve the Surgeons General of the Army and Navy of certain responsibilities outside of the Department of Defense;
- S. 2039. An act to clarify the requirements with respect to the performance of labor imposed as a condition for the holding of mining claims on Federal lands pending the issuance of patents therefor;
- S. 2114. An act to amend the act of March 3, 1901 (31 Stat. 1449) as amended, to incorporate in the Organic Act of the National Bureau of Standards the authority to acquire land for field sites, to undertake construction and improvement of buildings, and for other activities.
- S. 2117. An act directing the Secretary of the Army to transfer certain buildings to the Crow Creek Sioux Indian Tribe;
- S. 2469. An act for the relief of Dr. Brant Bonner;
- S. 2719. An act authorizing and directing the Secretary of the Interior to investigate and eradicate the predatory dogfish sharks, to control the depredations of this species on the fisheries of the Pacific coast, and for other purposes;
- S. 3028. An act for the relief of Laszlo Cseri, Dorothy Margarethe Hadjisky, Maria Miceli, and Francesco Riso;
- S. 3142. An act to amend the Federal Property and Administrative Services Act of 1949 to extend the authority to lease out Federal building sites until needed for construction purposes and the act of June 24, 1948 (62 Stat. 644), and for other purposes;
- S. 3276. An act for the relief of Carl Ebert and his wife, Gertrude Ebert;
- S. 3287. An act for the relief of Vivian D. Glesey;
- S. 3295. An act to amend the Fish and Wildlife Act of 1956 in order to increase the authorization for the fisheries loan fund established under such act;
- S. 3335. An act to provide for a National Cultural Center which will be constructed, with funds raised by voluntary contributions, on a site made available in the District of Columbia;
- S. 3379. An act to provide for adjustments in the annuities under the Foreign Service retirement and disability system;
- S. 3503. An act for the relief of Marie Inette Konomos;
- S. 3680. An act to provide for participation of the United States in the World Science-
- Fan Pacific Exposition to be held at Seattle, Wash., in 1961, and for other purposes;
- S. 3712. An act to authorize appropriations for continuing the construction of the Rama Road in Nicaragua;
- S. 3728. An act to incorporate the Big Brothers of America;
- S. 3741. An act to facilitate administration and management by the Secretary of Agriculture of certain lands of the United States within national forests;
- S. 3754. An act to provide for the exchange of lands between the United States and the Navaho Tribe, and for other purposes;
- S. 3818. An act for the relief of Vicenta Garcia y Puente;
- S. 3915. An act for the relief of Chiyoko Yoshimoto;
- S. 3942. An act for the relief of certain distressed aliens;
- S. 3944. An act to authorize the negotiation of a compact between the State of Minnesota and the Province of Manitoba, Canada, for the development of a highway to provide access to the northwest angle in such State;
- S. 4032. An act for the relief of Mercede Svaldi;
- S. 4088. An act to approve a repayment contract negotiated with the Heart Mountain Irrigation District, Wyoming, and to authorize its execution;
- S. 4113. An act for the relief of Harold Fangelinan;
- S. 4249. An act to authorize a program for the conservation, restoration, and management of the rare Hawaiian Nene goose; and
- S. J. Res. 135. Joint resolution providing for the construction of demonstration plants for the production, from saline or brackish waters, of water suitable for agricultural, industrial, municipal, and other beneficial consumptive uses.
- On September 6, 1958:
- S. 165. An act for the relief of Arthur LeRoy Brown;
- S. 1864. An act to authorize an increase in the membership of the Board of Appeals of the Patent Office; to provide increased salaries for certain officers and employees of the Patent Office; and for other purposes;
- S. 1985. An act to authorize the preparation of plans and specifications for the construction of a building for a National Air Museum for the Smithsonian Institution, and all other work incidental thereto;
- S. 2020. An act to amend the Railroad Retirement Act of 1937, the Railroad Unemployment Insurance Act, and the Social Security Act;
- S. 2146. An act for the relief of William F. Peltier;
- S. 2836. An act for the relief of the town of Portsmouth, R. I.;
- S. 3321. An act for the relief of George E. Ketchum;
- S. 3420. An act to extend and amend the Agricultural Trade Development and Assistance Act of 1954.
- S. 4039. An act to authorize the expenditure of funds through grants for support of scientific research, and for other purposes;
- S. 4085. An act to amend the act of May 17, 1954 (68 Stat. 98), providing for the construction of the Jefferson National Expansion Memorial at the site of old St. Louis, Mo., and for other purposes;
- S. 4096. An act to amend section 4201 of title 18, United States Code, with respect to the annual rate of compensation of members of the Board of Parole; and
- S. 4214. An act for the relief of Mary F. C. Leute, the widow of Joseph Henry Leute.

SENATE BILLS DISAPPROVED AFTER  
SINE DIE ADJOURNMENT

The President of the United States, subsequent to since die adjournment of

the Senate, notified the Secretary of the Senate that, on the following dates, he had disapproved bills of the Senate of the following titles, together with his reasons for such actions:

RELIEF OF THE CHAMBERLAIN WATER CO., OF CHAMBERLAIN, S. DAK.

S. 228. I am withholding my approval from S. 228, which would authorize the payment of \$3,116.40 to the Chamberlain Water Co., of Chamberlain, S. Dak. This sum would be paid to compensate the company for relocation costs occasioned by the Government's acquisition of its former location for use in connection with the Fort Randall Dam and Reservoir project.

Public Law 500, approved July 3, 1958, makes provision for paying these removal expenses and the Secretary of the Army reports that the claim is now being processed. The present enactment, therefore, is unnecessary.

DWIGHT D. EISENHOWER.

THE WHITE HOUSE, August 27, 1958.

MARY K. RYAN AND WILLIAM A. BOUTWELL

S. 489. I am withholding my approval of S. 489, for the relief of Mary K. Ryan and William A. Boutwell.

The bill would permit the two named taxpayers to file claims for refund of overpayment of income taxes for the taxable years 1949 and 1950, based on excludable cost-of-living allowances, notwithstanding that the statute of limitations has barred the filing of such claims.

The two taxpayers named in the bill filed joint income-tax returns from Alaska for the years 1949 and 1950. On these returns the taxpayers included as income certain "territorial cost-of-living allowances." The Internal Revenue Service had ruled, in 1948, that such allowances were includible in gross income. Subsequently, however, in October 1953, the Internal Revenue Service ruled that such allowances were excludable. In late March 1954, some 5 months after the publication of this second ruling, one of the taxpayers named in the bill filed claims for refund for the years 1949, 1950, and 1951. Refund was granted for the year 1951, but the 3-year period of limitations prescribed by the Internal Revenue Code of 1939 barred refund for the years 1949 and 1950.

While it is true that, at the time the second ruling of the Internal Revenue Service was published, refund for the year 1949 already was barred by the statute of limitations, the taxpayers did have from October 1953 until March 15, 1954, in which to file a timely claim for 1950. The record on this bill affords no explanation for the delay in filing such a claim until after March 15, 1954, but it does disclose that the taxpayer who filed for the refund learned of the revised ruling in November 1953. As for the taxable year 1949, bills introduced in the 84th and 85th Congresses would have provided general relief from the application of the statute of limitations to refunds of income tax paid on the cost-of-living allowances here in question.

Such legislation, however, has never been enacted.

Congress has determined it to be sound policy to include in the revenue system a statute of limitations which, after a period of time, bars taxpayers from obtaining refunds of tax overpayments and bars the Government from collecting additional taxes. Such a provision is essential to finality in tax administration. The basic justification for a statute of limitations is that, after the passing of a reasonable period of time, witnesses may have died, records may have been destroyed or lost, and problems of proof and administration of tax claims become too burdensome and unfair for both taxpayers and the Government. The basic purposes underlying the statute of limitations continue in force even in cases where, after payment of a tax, the interpretation of the law is changed by a judicial decision or by a modification in regulations and rulings.

Several thousand taxpayers received "territorial cost-of-living allowances" during the period of the Internal Revenue Service ruling that such allowances were not excludable from gross income. This bill, by singling out two of these taxpayers for special relief from the statute of limitations, would unjustly discriminate against other taxpayers similarly situated.

DWIGHT D. EISENHOWER.

THE WHITE HOUSE, August 28, 1958.

GEORGE P. E. CAESAR, JR.

S. 571. I am withholding my approval from S. 571, for the relief of George P. E. Caesar, Jr.

The bill would provide that, notwithstanding any period of limitations or lapse of time, claims, exclusive of interest, for credit or refund of overpayments of income taxes for the taxable years 1951 and 1952 based on exemption from taxation of certain earned income received for personal services rendered outside of the United States may be filed within 1 year after the date of enactment by George P. E. Caesar, Jr., of Aldie, Va., on behalf of himself and Claudia V. Caesar (deceased).

The records of the Treasury Department show that timely joint income tax returns were filed on behalf of the taxpayer and his wife for 1951 and 1952 but that no claims for credit or refund for those years were filed prior to the expiration of the statutory period for filing such claims on March 15, 1955, and March 15, 1956, respectively.

During the years 1951 and 1952 the taxpayer earned certain income for personal services rendered outside of the United States, and the taxpayer believes that these earnings should have been excluded from his income under section 116 (a) of the Internal Revenue Code of 1939. The taxpayer also believes that his failure to file timely claims for refund should be waived because of personal difficulties resulting from the death of his wife and also because an employee who prepared his returns for 1951 and 1952 did not inform him of the necessity for filing claims for refund within the period prescribed by law. The records of the

Treasury Department show that the death of the taxpayer's spouse occurred on October 15, 1952, which date was 2 years and 5 months prior to the expiration of the period of limitations for filing a claim for 1951 and was 3 years and 5 months prior to the expiration of the period of limitations for filing a claim for 1952.

The circumstances of this case are not sufficiently unique to warrant special legislative relief. The statutory period of limitations, which 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.

DWIGHT D. EISENHOWER.

THE WHITE HOUSE, September 2, 1958.

EXTENSION OF TIME FOR MAKING GRANTS UNDER FEDERAL AIRPORT ACT

S. 3502. I am withholding approval of S. 3502, "To amend the Federal Airport Act in order to extend the time for making grants under the provisions of such act, and for other purposes."

The main purpose of the bill is to expand and continue the present Federal program of aid to States and local communities for the construction and improvement of public airports. Under the bill, the currently authorized program of \$63 million a year through fiscal year 1959, would be increased to \$100 million a year and extended 4 years through fiscal year 1963. Total Government expenditures would be increased by \$437 million.

Civil airports have always been regarded as primarily a local responsibility, and have been built, operated, and maintained by States and local communities. During the period when the aviation industry was growing to maturity, it was appropriate for the Federal Government to assist local communities to develop airport facilities. Through various programs, including the grant program authorized by the Federal Airport Act, well over \$1 billion has been allocated by the Government to the construction and improvement of local civil airports. In addition, over 500 military airport facilities have been declared surplus and turned over to the cities, counties, and States for airport use. These contributions, along with subsidies to airlines, aeronautical research, and the establishment and maintenance of the Federal airways system, have greatly aided—in fact, have made possible—the tremendous growth of civil aviation in our generation.

Now, however, I am convinced that the time has come for the Federal Government to begin an orderly withdrawal from the airport grant program. This conclusion is based, first, on the hard fact that the Government must now devote the resources it can make available for the promotion of civil aviation to