

H.J. Res. 691. Joint resolution extending greetings and felicitations to Saint Louis University in the city of St. Louis, Mo., in connection with the 150th anniversary of its founding.

On October 22, 1968:

H.R. 859. An act for the relief of Public Utility District No. 1 of Klickitat County, Wash.;

H.R. 7567. An act to amend the Internal Revenue Code of 1954 with respect to the definition of compensation for purposes of tax under the Railroad Retirement Tax Act, and for other purposes;

H.R. 11394. An act to amend certain provisions of the Internal Revenue Code of 1954 relating to distilled spirits, and for other purposes;

H.R. 13058. An act to repeal certain acts relating to containers for fruits and vegetables, and for other purposes;

H.R. 14095. An act to amend the Internal Revenue Code of 1954 so as to make certain changes to facilitate the production of wine, and for other purposes;

H.R. 15681. An act to consolidate and revise foreign assistance legislation relating to reimbursable military exports;

H.R. 17735. An act to amend title 18, United States Code, to provide for better control of the interstate traffic in firearms;

H.R. 17864. An act to amend titles 5, 10, and 37, United States Code, to codify recent law, and to improve the code;

H.R. 18486. An act to amend the Internal Revenue Code of 1954 with respect to the treatment of income from the operation of a communications satellite system;

H.R. 18612. An act to enact title 44, United States Code, "Public Printing and Documents," codifying the general and permanent laws relating to public printing and documents; and

H.R. 18942. An act relating to the income tax treatment of certain statutory mergers of corporations.

On October 23, 1968:

H.R. 16025. An act to amend title 38 of the United States Code with respect to eligibility for, and the period of limitation on, educational assistance available under part III of such title, and for other purposes.

On October 24, 1968:

H.R. 653. An act to amend the tariff schedules of the United States with respect to the rate of duty on certain nonmalleable iron castings, and for other purposes;

H.R. 2760. An act for the relief of Sondra D. Shaw;

H.R. 14096. An act to amend the Federal Food, Drug, and Cosmetic Act to increase the penalties for unlawful acts involving lysergic acid diethylamide (LSD) and other depressant and stimulant drugs, and for other purposes.

H.R. 15147. An act to amend the Immigration and Nationality Act to provide for the naturalization of persons who have served in active-duty service in the Armed Forces of the United States during the Vietnam hostilities, or in other periods of military hostilities, and for other purposes.

H.R. 15971. An act to increase the participation of military judges and counsel on courts-martial, and for other purposes;

H.R. 17324. An act to extend and amend the Renegotiation Act of 1951, and for other purposes; and

H.R. 18373. An act for implementing Conventions for Free Admission of Professional Equipment and Containers, and for ATA, ECS, and TIR Carnets.

HOUSE BILL DISAPPROVED AFTER SINE DIE ADJOURNMENT—ASSERTION OF LAND CLAIMS

I have withheld my approval from H.R. 10256, "A bill to render the assertion of land claims by the United States

based upon accretion or avulsion subject to legal and equitable defense to which private persons asserting such claims would be subject."

On November 14, 1966, I had the unpleasant duty of withholding my approval from a similar bill, H.R. 13955, 89th Congress, relating to title to the same 2,100 acres of land in California covered by the present bill.

In my Memorandum of Disapproval on the earlier bill, I urged that the Congress permit the legal issue of title to be adjudicated in the traditional manner in the courts, then, "If the case is resolved against the claimants and the Congress believes that the equities were so compelling that relief should have been granted, the Congress can act after the factual issues have been fully litigated and a complete record has been assembled." H.R. 10256 does recognize that the court is the appropriate forum for deciding the legal issue of title, but it goes further. It grants the 19 individuals and corporations claiming under the bill special and unprecedented defenses against the United States such as laches, equitable estoppel, and adverse possession.

Since the parties are already in court, the only purpose the bill serves is to grant these special defenses to the claimants. Any one of these defenses could preclude a decision on the merits of the title issue. The bill has the effect of changing, after the United States has filed suit, the rules which would otherwise be applicable to a case of this kind. If this bill were to become law, it would establish a most undesirable precedent with far-reaching consequences. It would deprive the United States of its sovereign immunity to loss of the public lands by adverse possession, an immunity that is essential if we are to provide adequate protection of the people's interest in the more than 450 million acres of public lands. Moreover, the Federal Government must necessarily act through its officers and employees, and these agents cannot always act in a timely fashion to protect the public interest in lands because of other priorities, lack of funds or personnel, or other reasons.

California, where the land in question is located, and the adjoining State of Arizona both protect their own lands from alienation through adverse possession, and I believe the United States should do no less.

In recent years, many hundreds of trespassers on public lands along the Colorado River have, as a result of Government action, left the land or have arranged leases from the Government. Others have been removed by court action, and others are still engaged in title litigation. It would be manifestly unfair to all of these persons whose cases were or are fully governed by the customary legal rules to recognize special rules on behalf of the group of claimants covered by H.R. 10256.

For the foregoing reasons, and since there has been no relevant change in the facts and circumstances of this case since my disapproval of the earlier bill, I feel compelled to withhold my approval from the present bill. I urge the Congress

to allow the pending case to go forward to decision in accordance with the rules of law governing all cases in which there is a dispute over land claimed by the United States.

LYNDON B. JOHNSON.

THE WHITE HOUSE, October 25, 1968.

HOUSE BILL DISAPPROVED AFTER SINE DIE ADJOURNMENT—ROBERT L. MILLER AND MILDRED M. MILLER

I have withheld my approval from H.R. 5677, entitled "An act for the relief of Robert L. Miller and Mildred M. Miller."

H.R. 5677 would waive the requirements of the applicable statute of limitations to permit the Millers to file untimely claims for tax refund. For the reasons outlined below, approval of H.R. 5677 would constitute a very undesirable step.

It is vital to the fairness and effectiveness of our tax system that taxpayers who are in similar circumstances be treated alike. This bill discriminates in favor of the Millers and against all other taxpayers who are barred by the statute of limitations from recovering mistaken overpayments of tax. There is no justification for discrimination of this sort.

The statutory periods of limitation which Congress has included in the revenue laws are essential in order to assure finality in tax administration. They serve to bar, after the lapse of a reasonable amount of time, both the filing of a claim for refund by the taxpayer and the assessment of additional taxes by the Government. To override these statutory limitations in this case would open the door to the filing of untimely claims for refund in any instance in which a taxpayer made a mistake in filing his return or in selecting an attorney or tax advisor. Such a development would seriously weaken the statute of limitations in tax matters, and would jeopardize the effective administration of the tax laws.

Special circumstances do not justify granting relief in this case. The most basic of a citizen's obligations under our self-assessment system of taxation is the obligation to file a completed, signed tax return. In discharging this obligation, taxpayers are free to choose whomever they wish to assist them. However, the obligation to file a correct return remains the taxpayer's, even though he may ask others to assist him in preparing his return.

In this case, it is clear that the Millers are responsible and skillful business persons who were not unaware of their personal tax obligations. By 1952, they had been signing their personal income tax returns for 20 years, and had in fact signed returns prepared by their attorney in each of the four years immediately preceding 1952. Nevertheless the Millers failed to file their tax returns for 1952 and 1953 until February 15, 1960. No declarations of estimated tax were ever filed by them. Under these circumstances, it is clear that the problems which H.R. 5677 seeks to remedy are a direct result of the Millers own failure to discharge the most basic of the obligations imposed on all