H.R. 3609. An act to authorize Reserve officers to combine service in more than one Reserve component in computing the 4 years of satisfactory Federal service necessary to qualify for the uniform maintenance allowance; and

H.R. 2512. An act to clarify the status of members of the National Guard while attending or instructing at National Guard schools established under the authority of the Secretary of the Army or Secretary of the Air Force, as the case may be, and for other purposes;

H.R. 2753. An act to disclaim any title of the United States to certain real property in Modoc County, Calif.;

H.R. 9435. An act to improve judicial procedures for serving documents, obtaining evidence, and proving documents in litigation with international aspects;

H.R. 10328. An act for the relief of Mike McKee General Contractor, Inc., and Kaufman & Broad Building Co., a joint venture; and

H.R. 4072. An act for the relief of Robert E. McKeever, Inc., and Kaufman & Broad Building Co., a joint venture; and

H.R. 4989. An act to amend title 28 of the United States Code to transfer the counties of Genesee and Shiawassee in the State of Michigan from the Northern Division to the Southern Division of the Eastern Judicial District and to authorize a term of court at Ann Arbor;

H.R. 5759. An act for the relief of Connecticut Beverage Co., Inc.; and

H.R. 6569. An act to amend the Federal Employees Health Benefits Act of 1959 so as to authorize certain teachers employed by the Board of Education of the District of Columbia to participate in a health benefits plan established pursuant to such act, to amend the Federal Employees Group Life Insurance Act of 1954 so as to extend insurance coverage to such teachers, to provide for retroactive salary increases for certain civilian employees of the Federal Government, and for other purposes;

H.R. 7049. An act for the relief of Earnest O. Scott;

H.R. 10204. An act to extend the Osage mineral reservation for an indefinite period; and

H.R. 12289. An act to establish the Lewis and Clark Trail Commission, and for other purposes.

On October 7, 1964.

H.R. 1380. An act to amend further the Foreign Assistance Act of 1961, as amended, and for other purposes;

H.R. 1812. A act making appropriations for Foreign Assistance and related agencies for the fiscal year ending June 30, 1965, and for other purposes; and

H.R. 12633. An act making supplemental appropriations for the fiscal year ending June 30, 1965, and for other purposes.

On October 8, 1964:

H.R. 6223. An act to provide for the conveyance to certain land of the United States to the Pascua Yaqui Association, Inc.;

H.R. 9718. An act to authorize the credit of certain military service for purposes of Reserve retired pay; and

H.R. 12308. An act to authorize removal of a flight hazard at the U.S. Naval Air Station, Norfolk, Va.

On October 13, 1964:

H.R. 9996. An act to authorize the Secretary of the Interior to cooperate with the State of Wisconsin in the designation and administration of the Ice Age National Scientific Reserve in the State of Wisconsin, and for other purposes;

H.R. 1179. An act for the relief of Basilio King, his wife, and their children;

H.R. 2427. An act to amend title 38, United States Code, to revise the pension program for veterans of World War I, World War II, and the Korean conflict, and to extend the benefits to widows and children, and for other purposes;

H.R. 9496. An act to amend section 560 of title 38, United States Code, to permit the payment of special pension to holders of the Congressional Medal of Honor awarded such medals to military personnel fighting an enemy, and for other purposes;

H.R. 6469. An act to amend the Internal Revenue Code of 1954 to authorize the use of certain volatile fruit-flavor concentrates in the cellar treatment of wine, and for other purposes;

H.R. 5871. An act to modify the retirement benefits plan of the District of Columbia Court of General Sessions, the District of Columbia Court of Appeals, and the Juvenile Court of the District of Columbia, and for other purposes;

H.R. 6218. An act to amend the act of June 29, 1960, to authorize additional extensions of time for final proof by certain entrants under the desert land laws and to make such additional extensions available to the successors in interest of such entrants;

H.R. 7948. An act for the relief of Frank B. Rowlett;

H.R. 8427. An act to provide for the establishment and maintenance of a Central Intelligence Agency and disability system for a limited number of employees, and for other purposes;

H.R. 9124. An act to amend title 10, United States Code, relating to the Reserve Officers' Training Corps programs of the Army, Navy, and Air Force, and for other purposes;

H.R. 8938. An act to amend title II of the Social Security Act to provide full retroactivity for disability determinations, to extend the period within which ministers may elect coverage, and to validate wages erroneously reported for certain engineering aides employed by soil and water conservation districts in Oklahoma, and for other purposes;

H.R. 7978. An act for the relief of Elmer Levy;

H.R. 10473. An act to extend the period during which Federal payment may be made for foster care in out-of-state institutions under the program of aid to families with dependent children under title IV of the Social Security Act, and for other purposes;

H.R. 12318. An act to provide an equitable system for the classification of certain positions under the House of Representatives, and for other purposes; and

H.J. Res. 1192. Joint resolution fixing the time of assembly of the 86th Congress.

On October 14, 1964:

H.R. 12259. An act to amend the International Claims Settlement Act of 1949 to provide for the determination of the amounts of claims of nationals of the United States against the Government of Cuba.

HOUSE BILL DISAPPROVED AFTER SINE DIE ADJOURNMENT—CHESTER A. BROTHERS AND ANNA BROTHERS

I am withholding my approval from H.R. 1851, a bill for the relief of Chester A. Brothers and Anna Brothers, his wife.

The bill would relieve the claimants of their legal obligation to pay interest, at the rate of 6 percent per annum, on delinquent payments of income taxes for the years 1955 and 1956. The taxpayers did not file income tax returns for those years until 1960 due to the misconduct of their accountant who, unknown to Mr. and Mrs. Brothers, failed to file their returns.

The interest payment required by law is not a penalty but is designed to reimburse the Government for the loss of the use of the money owing to it. Payment of interest is equitable because it prevents a taxpayer who pays his taxes late, for whatever reason, from enjoying an advantage over other taxpayers who pay their taxes promptly.

Each year there are many thousands of taxpayers who, for reasonable cause, make late payments of income taxes and who are obligated to pay interest on their late payments. Approval of this bill would, therefore, discriminate against many other taxpayers and would create an undesirable precedent.


EXECUTIVE COMMUNICATIONS, ETC.

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

19632. A letter from the Chairman, Joint Committee on Internal Revenue Taxation, transmitting report by the Joint Committee on Internal Revenue Taxation, covering refunds and credits of internal revenue taxes for the fiscal year ended June 30, 1962, pursuant to section 6405 of the Internal Revenue Code of 1954 (H. Doe. No. 370); to the Committee on Ways and Means and ordered to be printed.

19633. A letter from the Secretary of Commerce, transmitting the sixth semiannual report on activities of the U.S. Travel Service for period January 1964 to June 1964, pursuant to section 5 of the International Travel Act of 1961; to the Committee on Interstate and Foreign Commerce.

PUBLIC BILLS AND RESOLUTIONS

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

By Mr. MULDER:

H.R. 12618. A bill to amend the District of Columbia Redevelopment Act of 1945, and...