branch sidings over First Street SW. in the District of Columbia; and

On October 4, 1961:

On September 27, 1961:
H.R. 3325. Joint resolution to create a regional governmental compact for the planning, conservation, utilization, development, management, and control of the water and related natural resources of the Delaware River Basin, for the improvement of navigation, reduction of flood damage, regulation of water quality, conservation of wetlands and other essential water resources, and for other purposes; and

On September 29, 1961:

On September 30, 1961:
H.R. 3037. An act making supplemental appropriations for foreign assistance and related agencies for the fiscal year ending June 30, 1962, and for other purposes;
H.R. 9076. An act making supplemental appropriations for civil functions administered by the Department of the Army, certain agencies of the Atomic Energy Commission, the Tennessee Valley Authority, and certain studies, for the fiscal year ending June 30, 1962, and for other purposes;
H.R. 9066. An act to amend the antitrust laws to prohibit the leagues of professional football, baseball, basketball, and hockey teams to enter into certain television contracts, and for other purposes; and
H.R. 8166. An act making additional appropriations for the fiscal year ending June 30, 1962, and for other purposes.

On October 1, 1961:
H.R. 84. An act to stabilize the mining of lead and zinc by small domestic producers on public, Indian, and other lands, and for other purposes;
H.R. 1507. An act for the relief of Capt. Jacob Elberie;
H.R. 2279. An act to amend title V of the Agricultural Act of 1949, as amended, and for other purposes;
H.R. 4917. An act to provide for the withdrawal for the public domain of certain lands in the Granite Creek area, Alaska, for use by the Department of the Army at Fort Greely, Alaska, and for other purposes;
H.R. 3132. An act for the relief of Lucille Collins;
H.R. 3401. An act for the relief of Salvatore Cairo;
H.R. 4017. An act for the relief of Albany County, N.Y.;
H.R. 3843. An act to amend section 5021 of title 18, United States Code;
H.R. 3754. An act to carry into effect a provision of the Paris Protocol for the Protection of Industrial Property as revised at Lisbon, Portugal, October 31, 1958;
H.R. 8871. An act to amend the Shipping Act, 1916, as amended, to authorize ocean common carriers and conferences thereof serving the foreign commerce of the United States to enter into effective and fair rate contracts with shippers and consignees, and for other purposes;
H.R. 9066. An act to amend section 55 of title 18, United States Code;
H.R. 7259. An act to waive section 142 of title 28, United States Code, with respect to the U.S. District Court for the Western District of Louisiana, Lafayette Division, holding court at Lafayette, La.; and
H.R. 8871. An act to authorize the loan of naval vessels to friendly foreign countries and the extension of certain naval vessel loans now in existence;
H.R. 7854. An act to modify the project for the construction of the Duluth-Superior Harbor project, Texas; and
H.R. 7888. An act to amend the Flood Control Act of 1958 to extend the time within which land in certain reservoir projects in the State of Iowa may be received by the former owners thereof;
H.R. 7890. An act to authorize the Postmaster General to dispose of certain land, and for other purposes;
H.R. 8099. An act to amend section 109 of the Federal Property and Administrative Services Act of 1949 so as to remove the limitation on the maximum capital of the general supply fund;
H.R. 9035. An act to amend section 201(i) of the Federal Civil Defense Act of 1950, as amended, and for other purposes;
H.R. 8444. An act to amend the act of August 12, 1955, relating to elections in the District of Columbia;
H.R. 8958. An act to amend section 303(a) of title 23, United States Code, relating to the organization of the Bureau of Public Roads, and for other purposes;
H.R. 8765. An act to amend and clarify the reemployment provisions of the Universal Military Training and Service Act, and for other purposes;
H.R. 8958. An act to remove the present $5,000 limitation which prevents the Secretary of the Air Force from settling certain claims arising out of the crash of a U.S. Air Force aircraft at Midway City, Okla.;
H.R. Res. 459. Joint resolution relating to deportation of certain aliens;
H.J. Res. 549. Joint resolution to provide for the preservation and protection of certain land in Pierce County, Wash., and for other purposes; and
H.J. Res. 569. Joint resolution to waive certain provisions of the Atomic Energy Act of 1954 so as to permit the agreement for cooperation between the United States and France to be made immediately effective.

The message further announced that he was withholding my approval from
H.R. 7854. An act to modify the project for the construction of the Duluth-Superior Harbor project, Texas;
H.R. 8871. An act to amend the Shipping Act of 1916, as amended, to authorize ocean common carriers and conferences thereof serving the foreign commerce of the United States to enter into effective and fair rate contracts with shippers and consignees, and for other purposes;
H.R. 7888. An act to amend the Flood Control Act of 1958 to extend the time within which land in certain reservoir projects in the State of Iowa may be received by the former owners thereof;
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H.J. Res. 549. Joint resolution to provide for the preservation and protection of certain land in Pierce County, Wash., and for other purposes; and
H.J. Res. 569. Joint resolution to waive certain provisions of the Atomic Energy Act of 1954 so as to permit the agreement for cooperation between the United States and France to be made immediately effective.

H.R. 4998. An act to assist in expanding and improving community facilities and services, including health facilities, for the health and other persons, and for other purposes;
H.R. 8445. An act to amend title 14 of the United States Code to provide an expansion of the functions of the Coast Guard;
H.R. 8320. An act to amend the Freeport Harbor project, Texas;
H.R. 8977. An act to amend the Internal Revenue Code of 1954 to permit the use of identifying numbers; and
H.R. 8099. An act to amend title II of the National Defense Education Act of 1958 with respect to the periods for which loans under that title are made.

HOUSE BILL DISAPPROVED AFTER SINE DIE ADJOURNMENT

The message further announced that the Senate had disapproved a bill of the House of the following title:

INCOME TAX TREATMENT OF CERTAIN LOSSES SUSTAINED IN CONVERTING FROM STREET RAILWAY TO BUS OPERATIONS

I am withholding my approval from H.R. 8652 relating to the income tax treatment of certain losses sustained in converting from street railway to bus operations.

Although the bill is drafted in general language, it is designed for the relief of one taxpayer, the Twin City Rapid
Transit Co., of Minneapolis, Minn. Under present law, taxpayers are allowed a 3-year carryback and a 5-year carryforward of net operating losses of a given year. The bill would permit Twin City Rapid Transit Co., an additional 5-year carryforward period commencing in 1960 in which to deduct certain losses sustained in converting from street railway to bus operations.

The losses were incurred in 1953 and 1954, when the company was managed by officers who were subsequently found guilty of conspiracy to defraud the company. The position of the company is, in essence, that the management converted rapidly from a street railway to a bus system in order to complete its fraudulent activities quickly, intentionally disregarding the income tax consequences.

I can see no reason for making an exception to the policy of uniform treatment under the net operating loss carryover provisions of the taxing statutes under these circumstances. First, the extent to which tax considerations governed or would have governed the company in the operation of the street railway and bus operations is necessarily uncertain. Secondly, assuming that the fraudulent conduct of the management of the company made it impossible to deduct all the losses sustained, it would be unfair to shift the consequences of that dereliction to the public through special tax relief. The stockholders of the company were certainly in a better position than the general public to guard against the misconduct of their officials. Thirdly, approval of this legislation is inconsistent with orderly tax administration. It discriminates in the treatment of taxpayers similarly situated and grants relief retroactively.

Although disapproval of this legislation may reduce the ability of the company to postpone or avoid a request for increases in its rates of fare, that fact should not be used to modify the tax system to shift the burden of losses from the taxpayer and the local community to the country as a whole.

JOHN F. KENNEDY.


EXECUTIVE COMMUNICATIONS, ETC.

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


1946. A letter from the Director, Bureau of the Budget, Executive Office of the President, relative to reporting that the appropriation to the Treasury Department for "Salaries and expenses, Division of Disbursement" for the fiscal year ending June 30, 1946, is in excess of $1,000; to the Committee on Appropriations.

1948. A letter from the Administrator, National Aeronautics and Space Administration, transmitting a report to the Committee on Science and Astronautics of Representatives pursuant to section 3 of the act of July 21, 1961, (75 Stat. 216, 217), and submitted to the Speaker of the House of Representatives pursuant to rule XL of the House of Representatives; to the Committee on Science and Astronautics.

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. MILLIS: Committee on Ways and Means. H.R. 5193. A bill to amend the Internal Revenue Code of 1954 to impose taxes on land and zinc; with amendment (Rept. No. 1209). Referred to the Committee of the Whole House on the, State of the Union.

Mr. PASSMAN: Committee of conference. H.R. 8033. A bill making appropriations for foreign assistance and related agencies for the fiscal year ending June 30, 1962, and for other purposes (Rept. No. 1270). Ordered to be printed.

Mr. SMITH of Virginia: Committee on Rules. House Resolution 470. Resolution taking the bill H.R. 9109 from the Speaker's table and referring it to conference; without amendment (Rept. No. 1271). Referred to the House Calendar.

[Submitted September 27 (legislative day, September 26), 1961]

Mr. THOMAS: Committee of conference. H.R. 9169. A bill making supplemental appropriations for the fiscal year ending June 30, 1962, and for other purposes (Rept. No. 1272). Ordered to be printed.

Mr. FRIEDEL: Committee on House Administration. House Resolution 331. Resolution relating to the lease compensation of the stationery clerk and the assistant stationery clerk; without amendment (Rept. No. 1273). Ordered to be printed.

Mr. FRIEDEL: Committee on House Administration. House Resolution 402. Resolution providing for an additional clerk in the House stationery room; without amendment (Rept. No. 1274). Ordered to be printed.

Mr. FRIEDEL: Committee on House Administration. House Resolution 449. Resolution relating to additional salary for the assistant tally clerks Nos. 1 and 2, Office of the Clerk; without amendment (Rept. No. 1275). 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. CONTE: H.R. 9432. A bill to amend title 38, United States Code, to provide for acquisition of educational, training and job placement facilities, and the establishment of an educational training and job placement program for veterans; to the Committee on Veterans Affairs.

By Mr. COOK: H.R. 9433. A bill to provide the preserving of the public interest and the proper, and public welfare, and to provide compensation for certain World War II losses; to the Committee on Interstate and Foreign Commerce.

By Mr. BEERMANN: H.R. 9435. A bill to deny the use of the U.S. postal service for the carriage of Communist political propaganda; to the Committee on Post Office and Civil Service.

By Mr. FOGARTY: H.R. 9445. A bill to deny the use of the U.S. postal service for the carriage of Communist political propaganda; to the Committee on Post Office and Civil Service.

By Mr. PULTON: H.R. 9479. A bill to provide for the issuance of a Federal-State fishing stamp, to the Committee on Interstate and Foreign Commerce.

By Mr. RANDALL: H.R. 9480. A bill to provide for a study by the Secretary of the Interior of strip-mining operations in the United States and for a