

# REORGANIZATION PLAN NO. 1 OF 1952

Prepared by the President and transmitted to the Senate and the House of Representatives in Congress assembled, January 14, 1952, pursuant to the provisions of the Reorganization Act of 1949, approved June 20, 1949.

Transmitted January 14, 1952.  
Effective March 15, 1952.  
63 Stat. 203.  
5 USC 133z note.

## BUREAU OF INTERNAL REVENUE

Section 1. *Abolition of existing offices.*—There are abolished the offices of Assistant Commissioner, Special Deputy Commissioner, Deputy Commissioner, Assistant General Counsel for the Bureau of Internal Revenue, Collector, and Deputy Collector, provided for in sections 3905, 3910, 3915, 3931, 3941, and 3990, respectively, of the Internal Revenue Code. The provisions of the foregoing sentence shall become effective with respect to each office abolished thereby at such time as the Secretary of the Treasury shall specify, but in no event later than December 1, 1952. The Secretary of the Treasury shall make such provisions as he shall deem necessary respecting the winding up of the affairs of any officer whose office is abolished by the provisions of this section.

53 Stat. 478.  
26 USC 3905, 3910,  
3915, 3931, 3941, 3990.

Sec. 2. *Establishment of new offices.*—(a) New offices are hereby established in the Bureau of Internal Revenue as follows: (1) three offices each of which shall have the title of "Assistant Commissioner of Internal Revenue," (2) so many offices, not in excess of 25 existing at any one time, as the Secretary of the Treasury shall from time to time determine, each of which shall have the title of "District Commissioner of Internal Revenue," and (3) so many other offices, not in excess of 70 existing at any one time, and with such title or titles, as the Secretary of the Treasury shall from time to time determine.

(b) There is hereby established in the Department of the Treasury a new and additional office which shall have the title "Assistant General Counsel."

Sec. 3. *Appointment and compensation.*—Each assistant commissioner and district commissioner, the assistant general counsel, and each other officer provided for in section 2 of this reorganization plan shall be appointed by the Secretary of the Treasury under the classified civil service and shall receive compensation which shall be fixed from time to time pursuant to the classification laws, as now or hereafter amended, except that the compensation may be fixed without regard to the numerical limitations on positions set forth in section 505 of the Classification Act of 1949, as amended (5 U. S. C. 1105).

63 Stat. 959.

Sec. 4. *Transfer of functions.*—There are transferred to the Secretary of the Treasury the functions, if any, that have been vested by statute in officers, agencies, or employees of the Bureau of Internal Revenue of the Department of the Treasury since the effective date of Reorganization Plan No. 26 of 1950 (15 F. R. 4935).

64 Stat. 1280.  
5 USC 133z-15  
note.