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scribed in title III of the Revenue Act of 1926, as amended, or as hereafter amended or reenacted: *Provided, however*, That only such taxes as are actually paid and which are proper allowances against the Federal estate tax may be applied as a credit against and in reduction of the tax imposed by section 1."

44 Stat. 70.
Proviso.

(b) Section 8, article II, of title V of the District of Columbia Revenue Act of 1937, as amended by title V of the District of Columbia Revenue Act of 1939, is amended by striking out "article IV" in line 8 thereof and inserting in lieu thereof "article III".

53 Stat. 1116.
D. C. Code § 47-1615.

(c) Section 4, article III, of title V of the District of Columbia Revenue Act of 1937, as amended by title V of the District of Columbia Revenue Act of 1939, is amended to read as follows:

53 Stat. 1116.
D. C. Code § 47-1619.

"SEC. 4. If the taxes imposed by this title are not paid when due, 1 per centum interest for each month or portion of a month from the date when the same were due until paid shall be added to the amount of said taxes and collected as a part of the same, and said taxes shall be collected by the collector of taxes in the manner provided by law for the collection of taxes due the District on personal property in force at the time of such collection: *Provided, however*, That where the time for payment of the tax imposed by this title is extended by the assessor or where the payment of the tax is lawfully suspended under the regulations for the administration of this title, or where the date for payment of any tax imposed by article II of this title is extended by the provisions of section 8 of article II of this title beyond seventeen months after the date of death of the decedent, interest shall be paid at the rate of 6 per centum per annum from the date on which the tax would otherwise be payable."

Collection of delinquent taxes.

Proviso.
Time extension.

53 Stat. 1114.
D. C. Code §§ 47-1608 to 47-1615.
53 Stat. 1116.
D. C. Code § 47-1615.
Supra.

Approved, February 2, 1942.

[CHAPTER 34]

AN ACT

February 3, 1942
[S. 2028]
[Public Law 429]

To amend section 3 (a) of the Act entitled "An Act to authorize the Secretary of the Navy to proceed with the construction of certain public works, and for other purposes", approved June 2, 1939 (53 Stat. 800), so as to transfer the administration of the Naval Supply Depot, Oakland, to the Commandant, Twelfth Naval District.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That section 3 (a) of the Act entitled "An Act to authorize the Secretary of the Navy to proceed with the construction of certain public works, and for other purposes", approved June 2, 1939 (53 Stat. 800), is hereby amended by striking out the first proviso and inserting in lieu thereof the following: "*Provided*, That such land shall be used only as a naval supply depot and for no other purpose, and such depot shall be a part of the Naval Operating Base, San Francisco, and shall be so administered by the Commandant, Twelfth Naval District:".

Oakland, Calif., naval supply depot.
Use and administration.

Approved, February 3, 1942.

[CHAPTER 35]

AN ACT

February 3, 1942
[S. 2139]
[Public Law 430]

To provide for performance of the duties of chiefs of bureau and the Judge Advocate General in the Navy Department, and the Major General Commandant of the Marine Corps, and for other purposes.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That during the absence, disability, or a temporary vacancy in the office of the chief of any bureau of the Navy Department or the Judge Advocate General of the Navy, when the assistant to such chief of bureau or the

Navy Department.
Performance of duties of chiefs of bureaus, etc.

Judge Advocate General is absent or disabled, the heads of the major divisions of such bureau or office shall, unless otherwise directed by the President, perform the duties of the chief of bureau or the Judge Advocate General, in such order as the Secretary of the Navy may direct.

Major General Commandant, Marine Corps.
Performance of duties.
Ante, p. 10.

SEC. 2. A line officer on the active list of the Marine Corps may be detailed as assistant to the Major General Commandant of the Marine Corps and shall, while so serving, receive the highest pay of his rank. Such assistant to the Major General Commandant, and then the line officers of the Marine Corps on duty at the headquarters of the Marine Corps in the order of seniority, shall, unless otherwise directed by the President, perform the duties of the Major General Commandant during his absence, disability, or in the event of a temporary vacancy in that office.

Approved, February 3, 1942.

[CHAPTER 36]

February 6, 1942
[S. 828]
[Public Law 431]

AN ACT

To increase the period for which leases may be made of public lands granted to the State of Idaho for educational purposes by the Act of July 3, 1890.

Idaho.
Leases for school lands.
26 Stat. 216.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That so much of section 5 of the Act entitled "An Act to provide for the admission of the State of Idaho into the Union" approved July 3, 1890, as reads "be leased for periods of not more than five years" is amended to read as follows: "be leased for periods of not more than ten years".

Approved, February 6, 1942.

[CHAPTER 37]

February 6, 1942
[S. 1589]
[Public Law 432]

AN ACT

To prohibit payment of money allowance for subsistence and rental to retired officers of the Navy or Marine Corps for any period when not employed on active duty.

Navy and Marine Corps.
Retired officers, accrual of money allowances.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That hereafter money allowances for subsistence and rental shall not accrue to any officer of the Navy or Marine Corps on the retired list for any period during which any such officer is not employed on active duty.

SEC. 2. All laws and parts of laws, insofar as they are in conflict with the provisions of this Act, are hereby repealed.

Approved, February 6, 1942.

[CHAPTER 38]

February 6, 1942
[S. 2012]
[Public Law 433]

AN ACT

Authorizing the Administrator of Veterans' Affairs to grant an easement in certain lands of the Veterans' Administration facility, Togus, Maine, to the State of Maine, for road-widening purposes.

Togus, Maine.
Easement for road-widening purposes.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the Administrator of Veterans' Affairs is authorized and directed to grant an easement to the State of Maine for road-widening purposes in certain lands of the Veterans' Administration facility, Togus, Maine, located in the city of Augusta, and the town of Chelsea, county of Kennebec, described as follows:

Description.

Beginning at a point in the northeasterly property line of the United States of America at the intersection of said property line with