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pay the premiums of such bonds: *Provided*, That personnel paid by the hour, day, or month when actually employed, and county crop insurance committeemen may be appointed and their compensation fixed without regard to civil-service laws and regulations or the Classification Act of 1923, as amended."

42 Stat. 1488.
5 U. S. C. §§ 661–674; Supp. II, § 662 *et seq.*
Post, p. 972.

SEC. 11. The expanded program authorized herein shall be instituted beginning with the 1950 crop year, the additional cost for fiscal year 1950 to be financed, pending the appropriation of supplemental funds, from any appropriation available for operating and administrative expenses of the Corporation for such fiscal year.

Approved August 25, 1949.

[CHAPTER 513]

AN ACT

August 26, 1949
[S. 974]
[Public Law 269]

To amend the Veterans' Preference Act of 1944 with respect to certain mothers of veterans.

Veterans' Preference Act of 1944, amendments.
62 Stat. 3.
5 U. S. C., Supp. II, § 851 (5).

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That (a) clause (5) of section 2 of the Veterans' Preference Act of 1944, as amended, is amended by striking out "(if they have not remarried)" and inserting in lieu thereof "(if they have not remarried or, if they have remarried, they are divorced or legally separated from their husband or such husband is dead at the time preference is claimed)".

62 Stat. 3.
5 U. S. C., Supp. II, § 851 (6).

(b) Clause (6) of section 2 of such Act, as amended, is amended by striking out "(B) the mother was divorced or separated from the father of said ex-serviceman son or ex-servicewoman daughter, and (C) the mother has not remarried." and inserting in lieu thereof "(B) the mother was divorced or separated from the father of said ex-serviceman son or ex-servicewoman daughter, and (C) the mother has not remarried or, if she has remarried, she is divorced or legally separated from her husband or such husband is dead at the time preference is claimed.".

Approved August 26, 1949.

[CHAPTER 516]

AN ACT

August 27, 1949
[S. 259]
[Public Law 270]

To discontinue divisions of the court in the district of Kansas.

Title 28, U. S. Code, amendment.
62 Stat. 880.
28 U. S. C., Supp. II, § 96.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That section 96 of title 28 of the United States Code is amended to read as follows:

"§ 96. Kansas

"Kansas constitutes one judicial district.

"Court shall be held at Kansas City, Leavenworth, Salina, Topeka, Hutchinson, Wichita, Dodge City, and Fort Scott."

Approved August 27, 1949.

[CHAPTER 517]

AN ACT

August 27, 1949
[H. R. 5086]
[Public Law 271]

To accord privileges of free importation to members of the armed forces of other nations, to grant certain extensions of time for tax purposes, and to facilitate tax administration.

Armed forces of other nations.
Free importation privileges.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That (a) articles entered, or withdrawn from warehouse, for consumption in the United States, its Territories, or possessions for the official use of persons who

are on duty in the United States, its Territories, or possessions as members of the armed forces of any foreign country, or for the personal use of any such person or of any member of his immediate family, shall be admitted free of all duties and internal revenue taxes imposed upon or by reason of importation (including taxes imposed by sections 3350 and 3360 of the Internal Revenue Code) and of all customs charges and exactions: *Provided*, That if the Secretary of the Treasury shall find that any such foreign country does not accord similar treatment with respect to members of the armed forces of the United States or members of their immediate families, the privileges herein granted shall, after collectors of customs have been officially advised of such finding, be accorded with respect to members of the armed forces of such foreign country, or members of their immediate families, only to the extent that similar treatment is accorded by that country with respect to members of the armed forces of the United States or members of their immediate families.

53 Stat. 404, 405.
26 U. S. C. §§ 3350, 3360.
Reciprocal treatment.

(b) The exemptions from duties, taxes, charges, and exactions provided for by this section shall be subject to compliance with such regulations as the Secretary of the Treasury shall prescribe.

Exemptions from duties, etc.

(c) This section shall be effective as to articles entered for consumption or withdrawn from warehouse for consumption on or after the day following the date of enactment of this Act.

Effective date.

SEC. 2. EXTENSION OF TIME FOR CLAIMING REFUND WITH RESPECT TO WAR LOSSES.

The joint resolution of June 29, 1948 (Public Law 828, Eightieth Congress), is hereby amended by striking out "1949" wherever appearing therein and inserting in lieu thereof "1950".

62 Stat. 1102.
26 U. S. C., Supp. II, § 127 note.

SEC. 3. EXTENSION OF TIME IN THE CASE OF DISCHARGE OF INDEBTEDNESS.

Section 22 (b) (9) and section 22 (b) (10) of the Internal Revenue Code are hereby amended by striking out "1949" and inserting in lieu thereof "1950".

53 Stat. 875; 56 Stat. 875; 61 Stat. 179.
26 U. S. C., Supp. II, § 22b (9), (10).

SEC. 4. VERIFICATION OF RETURNS.

(a) Chapter 38 of the Internal Revenue Code is hereby amended by inserting at the end thereof the following new section:

53 Stat. 467.
26 U. S. C., §§ 3790-3808; Supp. II, §§ 3804, 3805.

"SEC. 3809. VERIFICATION OF RETURNS; PENALTIES OF PERJURY.

"(a) PENALTIES.—Any person who willfully makes and subscribes any return, statement, or other document, which contains or is verified by a written declaration that it is made under the penalties of perjury, and which he does not believe to be true and correct as to every material matter, shall be guilty of a felony, and, upon conviction thereof, shall be fined not more than $2,000 or imprisoned not more than five years, or both.

"(b) SIGNATURE PRESUMED CORRECT.—The fact that an individual's name is signed to a return, statement, or other document filed shall be prima facie evidence for all purposes that the return, statement, or other document was actually signed by him.

"(c) VERIFICATION IN LIEU OF OATH.—The Commissioner, under regulations prescribed by him with the approval of the Secretary, may require that any return, statement, or other document required to be filed under any provision of the internal revenue laws shall contain or be verified by a written declaration that it is made under the penalties of perjury, and such declaration shall be in lieu of any oath otherwise required."

53 Stat. 27, 63; 57 Stat. 138.
26 U. S. C. §§ 51 (d), 145 (c), 1630.
Applicability of amendments.

(b) Sections 51 (d), 145 (c), and 1630 of such code are hereby repealed.

(c) The amendments made by this section shall be applicable with respect to any return, statement, or document filed after the date of the enactment of this Act.

SEC. 5. REPORTS OF COMPENSATION.

53 Stat. 65.
26 U. S. C. § 148 (f).

Section 148 (f) of the Internal Revenue Code (relating to reports of compensation of corporate officers and employees exceeding $75,000) is hereby repealed.

SEC. 6. FAILURE TO FILE RETURN OR PAY TAX.

57 Stat. 138.
26 U. S. C. §§ 1626(c), 1631.

Section 1626 (c) of the Internal Revenue Code is hereby repealed, and section 1631 of such code is hereby amended to read as follows:

"SEC. 1631. FAILURE OF EMPLOYER TO FILE RETURN OR PAY TAX.

"In case of a failure to make and file any return, or a failure to pay any tax, required by this chapter, or both, within the time prescribed by law or prescribed by the Commissioner in pursuance of law, unless it is shown that such failure is due to reasonable cause and not due to willful neglect, the addition to the tax shall not be less than $5."

SEC. 7. RETURNS AND PAYMENT OF EXCISE TAXES.

53 Stat. 399.
26 U. S. C. § 3310.

(a) Section 3310 of the Internal Revenue Code (relating to returns and payment of tax) is hereby amended by adding at the end thereof the following new subsection:

"(f) DISCRETION ALLOWED COMMISSIONER.—

"(1) RETURNS AND PAYMENT OF TAX.—Notwithstanding any other provision of law relating to the filing of returns or payment of any tax imposed by chapter 9, 9A, 10, 12, 19, 21, 30, 32, subchapter A of chapter 25, or subchapter A of chapter 29, the Commissioner may by regulations approved by the Secretary prescribe the period for which the return for such tax shall be filed, the time for the filing of such return, the time for the payment of such tax, and the number of copies of the return required to be filed.

53 Stat. 175, 189, 205, 264, 421, 426, 288, 409; 54 Stat. 522; 55 Stat. 718.
26 U. S. C. §§ 1400-1632, 1650-1659, 1700-1724, 1800-1859, 2400-2411, 2470-2483, 3460-3475, 3490-3508, 2700-2713, 3400-3415; Supp. II, § 1400 *et seq.*
Ante, p. 30; *supra*.

"(2) USE OF GOVERNMENT DEPOSITARIES.—The Secretary may authorize Federal Reserve banks, and incorporated banks or trust companies which are depositaries or financial agents of the United States, to receive any tax imposed by this title, in such manner, at such times, and under such conditions as he may prescribe; and he shall prescribe the manner, times, and conditions under which the receipt of such tax by such banks and trust companies is to be treated as payment of such tax to the collector."

40 Stat. 291.

(b) Section 8 of the Second Liberty Bond Act, as amended (31 U. S. C., sec. 771), is hereby amended by striking out "income and excess profits taxes" and inserting in lieu thereof "internal revenue taxes".

SEC. 8. DELEGATION OF ASSESSMENT AUTHORITY.

53 Stat. 442.
26 U. S. C. §§ 3640-3646.

Chapter 35 of the Internal Revenue Code is hereby amended by adding at the end thereof the following new section:

"SEC. 3647. DELEGATION OF ASSESSMENT AUTHORITY.

"The Commissioner, under regulations approved by the Secretary, is authorized to delegate to any officer or employee of the Bureau of

Internal Revenue, including the field service, any authority, duty, or function which the Commissioner is authorized or required to exercise or perform under section 3640, 3641, or 3642."

53 Stat. 442.
26 U. S. C. §§ 3640-3642.

SEC. 9. CREDIT OR REFUND OF OVERPAYMENT OF TAX.

(a) Section 3770 (a) of the Internal Revenue Code is hereby amended by renumbering paragraph (5) as paragraph (6), and by amending paragraph (4) to read as follows:

53 Stat. 464; 57 Stat. 140.
26 U. S. C. § 3770 (a).

"(4) CREDIT OF OVERPAYMENT OF ONE CLASS OF TAX AGAINST ANOTHER CLASS OF TAX DUE.—Notwithstanding any provision of law to the contrary, the Commissioner may, in his discretion, in lieu of refunding an overpayment of tax imposed by any provision of this title, credit such overpayment against any tax due from the taxpayer under any other provision of this title.

"(5) DELEGATION OF AUTHORITY TO COLLECTORS TO MAKE REFUNDS.—The Commissioner, with the approval of the Secretary, is authorized to delegate to collectors any authority, duty, or function which the Commissioner is authorized or required to exercise or perform under paragraph (1), (2), (3), or (4) of this subsection, or under section 322 or 1027, where the amount involved (exclusive of interest, penalties, additions to the tax, and additional amounts) does not exceed $10,000."

53 Stat. 91, 156.
26 U. S. C. §§ 322, 1027.

(b) Section 3772 of such code is hereby amended by adding at the end thereof the following new subsection:

53 Stat. 465.
26 U. S. C. § 3772.

"(e) CREDIT TREATED AS PAYMENT.—The credit of an overpayment of any tax in satisfaction of any tax liability shall, for the purpose of any suit for refund of such tax liability so satisfied, be deemed to be a payment in respect of such tax liability to the collector in office at the time such credit is allowed."

SEC. 10. REPORTS TO CONGRESS OF REFUNDS.

(a) Section 3776 of the Internal Revenue Code (relating to reports to Congress of refunds) is hereby repealed.

53 Stat. 466.
26 U. S. C. § 3776.

(b) Section 3777 of such code (relating to review of refunds and credits by the Joint Committee on Internal Revenue Taxation) is hereby amended by striking out "$75,000" wherever appearing therein and inserting in lieu thereof "$200,000".

53 Stat. 466.
26 U. S. C. § 3777.

SEC. 11. COLLECTORS' SALARIES.

Section 3944 (b) of the Internal Revenue Code (relating to adjustment and limit of collectors' salaries) is hereby amended to read as follows:

53 Stat. 481.
26 U. S. C. § 3944 (b).

"(b) ADJUSTMENT AND LIMIT OF SALARIES.—The salaries of collectors may be readjusted and increased under such regulations as may be prescribed by the Commissioner, subject to the approval of the Secretary, but no collector shall receive a salary in excess of the highest scheduled rate of compensation established by the Classification Act of 1923, as amended, or by any law hereafter enacted superseding such Act."

42 Stat. 1488.
5 U. S. C. §§ 661-674; Supp. II; § 662 *et seq.*
Post, p. 972.

SEC. 12. EXPENSES OF DETECTION OF FRAUDS.

Section 3792 of the Internal Revenue Code is hereby amended by inserting after the words "The Commissioner," the following "under regulations prescribed by him".

53 Stat. 467.
26 U. S. C. § 3792.

Approved August 27, 1949.