

before the period at the end thereof the following: “, or (B) she has been deserted by her husband, does not know his whereabouts (and has not known his whereabouts at any time during the taxable year), and has applied to a court of competent jurisdiction for appropriate process to compel him to pay support or otherwise to comply with the law or a judicial order, as determined under regulations of the Secretary or his delegate”.

SEC. 2. The amendments made by the first section of this Act shall apply only with respect to taxable years ending after the date of the enactment of this Act.

Approved April 2, 1963.

Applicability.

## Public Law 88-5

### AN ACT

To extend the provisions of section 3 of Public Law 87-346, relating to dual rate contracts.

April 3, 1963  
[S. 1035]

*Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled,* That section 3 of the Act of October 3, 1961 (Public Law 87-346; 75 Stat. 762), is amended as follows:

(a) By striking the words “of not to exceed one year after such filing” from the next to last sentence and inserting in lieu thereof “but not beyond April 3, 1964”.

(b) By striking the word “year” from the last sentence and inserting in lieu thereof the word “period”.

Approved April 3, 1963.

Dual rate contracts, extension. 46 USC 813a note.

## Public Law 88-6

### AN ACT

To proclaim Sir Winston Churchill an honorary citizen of the United States of America.

April 9, 1963  
[H. R. 4374]

*Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled,* That the President of the United States is hereby authorized and directed to declare by proclamation that Sir Winston Churchill shall be an honorary citizen of the United States of America.

Approved April 9, 1963, 2:45 p.m.

Sir Winston Churchill. Honorary citizenship.

## Public Law 88-7

### JOINT RESOLUTION

Designating the six-day period beginning April 15, 1963, as “National Harmony Week”, and for other purposes.

April 9, 1963  
[H. J. Res. 282]

Whereas April 11, 1963, marks the twenty-fifth anniversary of the founding of the Society for the Preservation and Encouragement of Barber Shop Quartet Singing in America, Incorporated; and Whereas the Society for the Preservation and Encouragement of Barber Shop Quartet Singing in America, Incorporated, a non-profit, fraternal organization dedicated to the preservation and promotion of the uniquely American art form known as the barber-

shop quartet style of close harmony singing, will celebrate the twenty-fifth anniversary of its founding during the six-day period beginning April 15, 1963: Now, therefore, be it

*Resolved by the Senate and House of Representatives of the United States of America in Congress assembled,* That the six-day period beginning April 15, 1963, and ending April 20, 1963, both dates inclusive, is hereby designated as "National Harmony Week", in recognition and appreciation of the successful efforts of the members of the Society for the Preservation and Encouragement of Barber Shop Quartet Singing in America, Incorporated, to maintain the barber-shop quartet style of close harmony singing as a traditional form of native American music, and of their efforts, through their stimulus to good music and vocal harmony, to keep America singing. The President of the United States is authorized and requested to issue a proclamation inviting the people of the United States to join in the observance of such week with appropriate ceremonies and activities.

Approved April 9, 1963.

National Harmony Week.  
Designation.

Proclamation authorization.

Public Law 88-8

AN ACT

April 9, 1963  
[S. 1089]

To authorize the sale, without regard to the six-month waiting period prescribed, of cadmium proposed to be disposed of pursuant to the Strategic and Critical Materials Stock Piling Act.

Cadmium disposal.

*Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled,* That the Administrator of General Services is hereby authorized to dispose of, by negotiation or otherwise, approximately two million pounds of cadmium now held in the national stockpile. Such disposition may be made without regard to the provisions of section 3 of the Strategic and Critical Materials Stock Piling Act, relating to dispositions on the basis of a revised determination pursuant to section 2 of said Act, to the effect that no such disposition shall be made until six months after publication in the Federal Register and transmission to the Congress and to the Armed Services Committees thereof of a notice of the proposed disposition.

Approved April 9, 1963.

60 Stat. 596,  
597.  
.50 USC 98b,  
98a.

Publication in  
F. R.

Public Law 88-9

AN ACT

April 10, 1963  
[H. R. 1597]

Relating to the tax treatment of redeemable ground rents.

Taxes.  
Redeemable ground rents.  
68A Stat. 46.  
26 USC 163.

*Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled,* That (a) section 163 of the Internal Revenue Code of 1954 (relating to deduction for interest) is amended by redesignating subsection (c) as subsection (d) and by inserting after subsection (b) the following new subsection:

"(c) REDEMABLE GROUND RENTS.—For purposes of this subtitle, any annual or periodic rental under a redeemable ground rent (excluding amounts in redemption thereof) shall be treated as interest on an indebtedness secured by a mortgage."