

EXTENSION OF TIME FOR CLAIMING CREDIT OR REFUND WITH RESPECT TO
WAR LOSSES

56 Stat. 852.
26 U. S. C., Supp.
V, § 127 (a).
53 Stat. 91.
26 U. S. C. § 322 (b)
(1).

53 Stat. 92; 56 Stat.
876.
26 U. S. C. § 322 (b)
(2); Supp. V, § 322 (b)
(2), (3).

SEC. 2. If a claim for credit or refund under the internal-revenue laws relates to an overpayment on account of the deductibility by the taxpayer of a loss in respect of property considered destroyed or seized under section 127 (a) of the Internal Revenue Code, relating to war losses, for a taxable year beginning in 1941 or 1942, the three-year period of limitation prescribed in section 322 (b) (1) of the Internal Revenue Code shall in no event expire prior to December 31, 1947. In the case of such a claim filed on or before December 31, 1947, the amount of the credit or refund may exceed the portion of the tax paid within the period provided in section 322 (b) (2) or (3) of the Internal Revenue Code, whichever is applicable, to the extent of the amount of the overpayment attributable to the deductibility of the loss described in this section.

Approved July 31, 1946.

[CHAPTER 718]

AN ACT

July 31, 1946
[H. R. 4590]
[Public Law 579]

To authorize the use by industry of silver held or owned by the United States, and for other purposes.

U. S. silver.
Sale or lease for
manufacturing uses.

Coinage silver.

53 Stat. 998.
31 U. S. C. §§ 314,
316, 316c, 821, 822a;
Supp. V, §§ 821, 822a.

31 U. S. C. § 316c
(b).

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That hereafter the Secretary of the Treasury is authorized to sell or lease for manufacturing uses, including manufacturing uses incident to reconversion and the building up of employment in industry, upon such terms as the Secretary of the Treasury shall deem advisable, to any person, partnership, association, or corporation, or any department of the Government, any silver held or owned by the United States at not less than 90.5 cents per fine troy ounce: *Provided*, That at all times the ownership and the possession or control within the United States of an amount of silver of a monetary value equal to the face amount of all outstanding silver certificates heretofore or hereafter issued by the Secretary of the Treasury shall be maintained by the Treasury: *Provided further*, That hereafter each United States coinage mint shall receive for coinage silver mined after July 1, 1946, from natural deposits in the United States or any place subject to the jurisdiction thereof, as provided in the Act of July 6, 1939 (Public Law 165, Seventy-sixth Congress), and tendered to such mint within one year after the month in which the ore from which it is derived was mined, except that the seigniorage to be deducted shall be 30 per centum instead of 45 per centum as provided in section 4 (b) of said Act.

Approved July 31, 1946.

[CHAPTER 719]

AN ACT

July 31, 1946
[H. R. 6486]
[Public Law 580]

To authorize an appropriation for the establishment of a geophysical institute at the University of Alaska.

University of
Alaska.

Whereas the need for a geophysical station in this country, dedicated to the maintenance of geophysical research concerning the Arctic regions, is recognized; and
Whereas the University of Alaska has been performing geophysical research in cooperation with the Department of War, the Department of the Navy, the Federal Communications Commission, the

United States Coast and Geodetic Survey, the United States Weather Bureau, and other agencies since 1941; and
 Whereas said research has produced results not only of direct military application in the war emergency but also of value as a contribution to scientific knowledge; and
 Whereas there is a necessity for indefinite continuation of geophysical research in the Arctic in the postwar period; and
 Whereas geophysical exploration can lead to increases in supplies and reserves of important minerals and can furnish information of direct value both for military and nonmilitary projects; and
 Whereas the University of Alaska, because of its unique location and the work it has accomplished in the past, is a logical site for a permanent geophysical research station: Now, therefore,

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That there is hereby authorized to be appropriated, out of any funds in the Treasury not otherwise appropriated, not to exceed the sum of \$975,000 for the construction and establishment of a geophysical institute at the University of Alaska, College, Alaska: *Provided*, That not to exceed 20 per centum of the funds herein authorized shall be expended for construction of housing accommodations to be used by the personnel carrying out the program: *Provided further*, That, subject to the then existing security regulations, the facilities of the institute shall be extended, without charge, to the duly qualified and authorized representatives of the Federal departments engaged in geophysical research who shall have priority in the use of the housing accommodations constructed as a part of said geophysical institute: *Provided further*, That in the discretion of the director the facilities of the institute may be extended, without charge, to the duly qualified and authorized representatives of nonprofit scientific societies engaged in geophysical research: *Provided further*, That in the discretion of the director said facilities may be used by others engaged in geophysical research, under such terms and conditions as said director may specify: *Provided further*, That all funds derived from the operation of said geophysical institute shall be used in geophysical research: *And provided further*, That no portion of the funds herein authorized shall be expended for maintenance of the buildings constructed, it being an express condition of this grant that the University of Alaska undertake to furnish heat, light, water, electric power, and custodial service, and to staff the institute with (1) a director, whose appointment by the regents of the University upon the recommendation of the president of the university shall be with the approval of the president of the National Academy of Sciences; (2) a librarian; and (3) a secretary.

SEC. 2. All buildings and equipment constructed or acquired with funds herein authorized shall, upon the establishment of the institute, become the property of the University of Alaska.

Approved July 31, 1946.

[CHAPTER 720]

AN ACT

To provide for the uniform administration of efficiency ratings.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That no employee in any civilian position in the executive branch of the Government of the United States, other than an employee in or under the field service of the Post Office Department or any employee of the Tennessee Valley Authority, shall be rated as to efficiency except under a system of efficiency ratings approved by the Civil Service Commission, and

Establishment of
geophysical institute.
Appropriation au-
thorized.

Housing.

Use of facilities.

Funds derived
from operation.
Maintenance.

July 31, 1946
[H. R. 5590]
[Public Law 581]

Efficiency ratings of
Government employ-
ees.