

## [CHAPTER 141]

## AN ACT

To provide for the protection of forests against destructive insects and diseases, and for other purposes.

June 25, 1947  
[S. 597]  
[Public Law 110]

*Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled,* That in order to protect and preserve forest resources of the United States from ravages of bark beetles, defoliators, blights, wilts, and other destructive forest insect pests and diseases, and thereby enhance the growth and maintenance of forests, promote the stability of forest-using industries and employment associated therewith, aid in fire control by reducing the menace created by dying and dead trees injured or killed by insects or disease, conserve forest cover on watersheds, and protect recreational and other values of forests, it shall be the policy of the Government of the United States independently and through cooperation with the governments of States, Territories, and possessions, and private timber owners to prevent, retard, control, suppress, or eradicate incipient, potential, or emergency outbreaks of destructive insects and diseases on, or threatening, all forest lands irrespective of ownership.

Forest Pest Control Act.

SEC. 2. The Secretary of Agriculture is authorized either directly or in cooperation with other departments of the Federal Government, with any State, Territory, or possession, organization, person, or public agency, subject to such conditions as he may deem necessary and using such funds as have been, or may hereafter be, made available for these purposes, to conduct surveys on any forest lands to detect and appraise infestations of forest insect pests and tree diseases, to determine the measures which should be applied on such lands, in order to prevent, retard, control, suppress, or eradicate incipient, threatening, potential, or emergency outbreaks of such insect or disease pests, and to plan, organize, direct, and carry out such measures as he may deem necessary to accomplish the objectives and purposes of this Act: *Provided,* That any operations planned to prevent, retard, control, or suppress insects or diseases on forest lands owned, controlled, or managed by other agencies of the Federal Government shall be conducted with the consent of the agency having jurisdiction over such land.

Surveys.

Consent of Federal agency to conduct preventive operations, etc.

SEC. 3. The Secretary of Agriculture may, in his discretion and out of any money made available pursuant to this Act, make allocations to Federal agencies having jurisdiction over lands held or owned by the United States in such amounts as he may deem necessary to retard, control, suppress, or eradicate injurious insect pests or plant diseases affecting forests on said lands.

Allocations.

SEC. 4. No money appropriated to carry out the purposes of this Act shall be expended to prevent, retard, control, or suppress insect or disease pests on forest lands owned by persons, associations, corporations, States, Territories, possessions, or subdivisions thereof until such contributions toward the work as the Secretary may require have been made or agreed upon in the form of funds, services, materials, or otherwise.

Restriction on expenditures.

SEC. 5. There are hereby authorized to be appropriated for the purposes of this Act such sums as the Congress may from time to time determine to be necessary. Any sums so appropriated shall be available for necessary expenses, including the employment of persons and means in the District of Columbia and elsewhere, printing and binding, and the purchase, maintenance, operation, and exchange of passenger-carrying vehicles; but such sums shall not be used to pay the cost or value of any property injured or destroyed. Materials and equipment necessary to control, suppress, or eradicate infestations of forest insects or tree diseases may be procured without regard to the provisions of section 3709 of the Revised Statutes (41 U. S. C. 5)

Appropriation authorized.

Procurement of materials.

under such procedures as may be prescribed by the Secretary of Agriculture, when deemed necessary in the public interest.

SEC. 6. The provisions of this Act are intended to supplement, and shall not be construed as limiting or repealing, existing legislation.

Short title.

SEC. 7. This Act may be cited as the "Forest Pest Control Act".

Approved June 25, 1947.

[CHAPTER 142]

JOINT RESOLUTION

June 25, 1947  
[H. J. Res. 188]  
[Public Law 111]

Authorizing the erection on public grounds in the city of Washington, District of Columbia, of a memorial to the dead of the First Infantry Division, United States Forces, World War II.

*Resolved by the Senate and House of Representatives of the United States of America in Congress assembled,* That the Secretary of the Interior is authorized and directed to grant the Memorial Association of the First Infantry Division, United States Army, permission to erect on public grounds of the United States in the city of Washington, District of Columbia, adjacent to the monument to the dead of the First Infantry Division, American Expeditionary Forces in World War I, a monument to the dead of the First Infantry Division, United States Forces in World War II; the site chosen and the design of the monument and pedestal shall be approved by the Joint Committee of Congress on the Library with the advice and recommendations of the National Commission of Fine Arts, and the United States shall be put to no expense in or by the erection of this memorial.

Approved June 25, 1947.

[CHAPTER 143]

JOINT RESOLUTION

June 25, 1947  
[H. J. Res. 210]  
[Public Law 112]

To extend the time for the release, free of estate and gift tax, of certain powers, and for other purposes.

Revenue Act, 1942,  
amendments.  
56 Stat. 944, 952; 60  
Stat. 229.  
26 U. S. C. §§ 811,  
812, 826, 861 notes,  
1000 note.

*Resolved by the Senate and House of Representatives of the United States of America in Congress assembled,* That section 403 (d) (3) of the Revenue Act of 1942 (relating to the release of certain powers of appointment) is hereby amended by striking out "July 1, 1947" wherever it appears and inserting in lieu thereof "July 1, 1948"; and section 452 (c) of the Revenue Act of 1942 is hereby amended to read as follows:

"(c) RELEASE BEFORE JULY 1, 1948.—

"(1) A release of a power to appoint before July 1, 1948, shall not be deemed a transfer of property by the individual possessing such power.

"(2) This subsection shall apply to all calendar years prior to 1948 and to that part of the calendar year 1948 prior to July 1, 1948."

58 Stat. 71.  
26 U. S. C. § 1000 (e).

SEC. 2. (a) Section 1000 (e) of the Internal Revenue Code (relating to certain discretionary trusts) is hereby amended by striking out "prior to January 1, 1945," and inserting in lieu thereof "on or before December 31, 1947 (or on a later date in any case where it is shown to the satisfaction of the Commissioner, in accordance with regulations prescribed by him with the approval of the Secretary, that failure to relinquish prior to such later date was for reasonable cause)".

Overpayment of  
gift tax.

(b) If any amount paid prior to the date of the enactment of this joint resolution constitutes an overpayment of gift tax solely by