

of cooperating with Independent School District Numbered 5, Cass County, Minnesota, at Walker, Minnesota, for the construction, extension, equipment, and improvement of public-school facilities at Walker, Minnesota, as authorized by the Act of July 1, 1940 (54 Stat. 707, 708): *Provided*, That the expenditure of the additional amount herein authorized to be appropriated shall be subject to the same terms, conditions, and requests contained in the Act of July 1, *supra*.

Approved July 24, 1947.

[CHAPTER 307]

AN ACT

To amend the Alaska game law.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the second paragraph of section 4 of the Alaska game law of January 13, 1925 (43 Stat. 739), as amended July 1, 1943 (57 Stat. 301), is further amended to read as follows:

"Members of the Commission, other than the executive officer, each shall receive as compensation for his services a per diem of \$10 while going to and from and while actually engaged in investigations, meetings, inquiries, and hearings of the Commission, but the total per diem compensation of all the Commissioners, taken together, shall not exceed the sum of \$7,000 in any one fiscal year. In addition, each member of the Commission, including the executive officer, shall have reimbursed to him necessary traveling and subsistence expenses incurred or made in the discharge of his official duties. The per diem compensation and the traveling and subsistence expenses of the Commissioners, other than the executive officer, shall be paid from the appropriations authorized by section 17 of this Act, and the salary and the traveling and subsistence expenses of the executive officer shall be paid from such appropriations for the work of the Fish and Wildlife Service in the Territory, including those provided for by this Act, as the Director may designate."

SEC. 2. Any and all employment of members of the Commission to carry out the investigations, inquiries, and hearings referred to in section 4 of the Alaska game law prior to the enactment of this Act, and the payment of compensation to them for such services in addition to the payment of compensation for their services in attendance at meetings of the Commission, is hereby approved.

Approved July 24, 1947.

[CHAPTER 308]

AN ACT

To transfer the Panama Railroad pension fund to the civil service retirement and disability fund.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That beginning July 1, 1947, all officers and employees of the Panama Railroad Company not employed on the Isthmus of Panama and not within the operation of section 91 through section 107 of title 2 of the Canal Zone Code shall be included within the terms of the Civil Service Retirement Act of May 29, 1930, as amended, unless excluded by Executive orders issued under the authority of said Act.

SEC. 2. The Panama Railroad Company shall cause to be transferred to the Secretary of the Treasury for credit to the civil service retirement and disability fund an amount equal to the gross assets of

July 24, 1947
[H. R. 3343]
[Public Law 224]

48 U. S. C. § 210.

Compensation of
members of Commis-
sion.

Reimbursement of
expenses.

57 Stat. 312.
48 U. S. C. § 204a.
Salary, etc., of ex-
ecutive officer.

43 Stat. 740.
48 U. S. C. §§ 208-
211.

July 24, 1947
[H. R. 3513]
[Public Law 225]

Panama Railroad
pension fund.

48 Stat. 1122.

46 Stat. 468.
5 U. S. C. § 691 *et seq.*
Ante, p. 135; *post*,
p. 453.
Transfer of funds.

the Panama Railroad pension fund at the close of business on June 30, 1947, subject to the assumption of the liabilities of that fund as of the close of business on June 30, 1947, by the civil service retirement and disability fund.

Individual accounts.

SEC. 3. Under such regulations as the Civil Service Commission may prescribe, an individual account shall be established for each officer and employer who is a member of the Panama Railroad pension fund as of June 30, 1947, and to whom this Act applies, to which shall be credited the amount of contributions which he would have made, had he, while employed by the Panama Railroad Company prior to July 1, 1947, been within the purview of the Civil Service Retirement Act of May 29, 1930, as amended, with interest thereon, and credit shall be allowed for the purposes of said Act for the period of service covered by said contributions.

46 Stat. 468.
5 U. S. C. § 691 *et seq.*
Ante, p. 135; *post*, p. 453.
Credit for service prior to July 1, 1947.
Supra.

SEC. 4. No credit under section 3 of this Act shall be allowed under the Civil Service Retirement Act to any officer or employee to whom this Act applies for service rendered the Panama Railroad Company prior to July 1, 1947, unless and until the amount of any refund of contributions to any such officer or employee out of the Panama Railroad pension fund has been redeposited with interest in the civil service retirement and disability fund.

Payment of annuity.

SEC. 5. In the case of those officers and employees of the Panama Railroad Company who before July 1, 1947, shall have been retired under the provisions of the Panama Railroad pension plan, the annuity shall be paid out of the civil service retirement and disability fund, but this Act shall not be so construed as to reduce or increase the annuity in any such case, and all rights and benefits of such persons shall otherwise continue as though this Act had not been enacted.

Approved July 24, 1947.

[CHAPTER 309]

AN ACT

To amend section 1602 of the Federal Unemployment Tax Act.

July 24, 1947
[H. R. 4011]
[Public Law 226]

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That section 1602 of the Federal Unemployment Tax Act (Internal Revenue Code, sec. 1602), as amended, is hereby amended by adding at the end thereof a new subsection to read as follows:

53 Stat. 184.
26 U. S. C. § 1602.

“(d) VOLUNTARY CONTRIBUTIONS.—A State law may, without being deemed to violate the standards set forth in subsection (a), permit voluntary contributions to be used in the computation of reduced rates if such contributions are paid prior to the expiration of one hundred and twenty days after the beginning of the year for which such rates are effective, or prior to January 1, 1948, whichever date is the later.”

Applicability.

SEC. 2. The amendment made by section 1 shall be applicable only with respect to taxable years beginning after December 31, 1945.

Approved July 24, 1947.

[CHAPTER 311]

AN ACT

To amend the Act of February 12, 1925, and for other purposes.

July 24, 1947
[H. R. 734]
[Public Law 227]

Claims of Indian tribes in Washington.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the Act of Congress approved February 12, 1925 (43 Stat. 886), entitled “An Act authorizing certain Indian tribes, or any of them, residing in the State