

shall cut off all benefits under this part as of the date of such withdrawal of approval. Where it has been found that a variation in the proportion of hours of group instruction and individual instruction on the farm will better serve the conditions in a certain area, any program acceptable to the State approving agency which meets the total number of training hours called for in this Act (including assembled instruction, individual instruction, and assigned and supervised related home study and supervision in operational skills by the farmer trainer under the direction of the institution) shall be recognized as complying with the requirements of this Act; and

"d. The Administrator of Veterans' Affairs is authorized to contract with approved institutions for such courses where the Administrator finds that the agreed cost is reasonable and fair."

SEC. 5. The amendments made by this Act shall take effect on the first day of the first calendar month following the month in which this Act is enacted. Until such effective date, the practices of the Veterans' Administration as to institutional on-farm training in effect on the date of the enactment of this Act shall remain in effect.

Approved August 6, 1947.

Variation in proportion of hours of instruction.

Contracts.

Effective date.

[CHAPTER 509]

AN ACT

To extend the time within which applications may be made to the Railroad Retirement Board for certain refunds from the Unemployment Trust Fund.

*Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled,* That the Act entitled "An Act to provide for refunds to railroad employees in certain cases, so as to place the various States on an equal basis, under the Railroad Unemployment Insurance Act, with respect to contributions of employees", approved August 2, 1946 (Public Law 599, Seventy-ninth Congress), is hereby amended by striking out "twelve months" and inserting in lieu thereof "two years".

Approved August 6, 1947.

August 6, 1947  
[H. R. 3632]  
[Public Law 378]

Railroad employees.  
Refunds.

60 Stat. 806.  
45 U. S. C. § 363a.

[CHAPTER 510]

AN ACT

To amend the Federal Insurance Contributions Act with respect to rates of tax on employers and employees, and for other purposes.

*Be it enacted by the Senate and the House of Representatives of the United States of America in Congress assembled,* That clauses (1), (2), and (3) of section 1400 of the Federal Insurance Contributions Act (Internal Revenue Code, sec. 1400), as amended, are hereby amended to read as follows:

"(1) With respect to wages received during the calendar years 1939 to 1949, both inclusive, the rate shall be 1 per centum.

"(2) With respect to wages received during the calendar years 1950 and 1951, the rate shall be 1½ per centum.

"(3) With respect to wages received after December 31, 1951, the rate shall be 2 per centum."

SEC. 2. Clauses (1), (2), and (3) of section 1410 of the Federal Insurance Contributions Act (Internal Revenue Code, sec. 1410), as amended, are hereby amended to read as follows:

"(1) With respect to wages paid during the calendar years 1939 to 1949, both inclusive, the rate shall be 1 per centum.

"(2) With respect to wages paid during the calendar years 1950 and 1951, the rate shall be 1½ per centum.

August 6, 1947  
[H. R. 3813]  
[Public Law 379]

Social Security Act  
Amendments of 1947.

53 Stat. 175; 60 Stat.  
978.  
26 U. S. C. § 1400  
(1), (2), (3).

53 Stat. 176; 60 Stat.  
978.  
26 U. S. C. § 1410  
(1), (2), (3).

“(3) With respect to wages paid after December 31, 1951, the rate shall be 2 per centum.”

60 Stat. 993.  
42 U. S. C. § 303  
note.

SEC. 3. Section 504 of the Social Security Act Amendments of 1946 (Public Law 719, Seventy-ninth Congress), fixing the termination date of amendments relating to grants to States for old-age assistance, aid to the blind, and aid to dependent children, is hereby amended by striking out “December 31, 1947” and inserting in lieu thereof “June 30, 1950”.

58 Stat. 792.  
50 U. S. C. app.  
§ 1651 note.

SEC. 4. Section 603 of the War Mobilization and Reconversion Act of 1944 (terminating the provisions of such Act on June 30, 1947) shall not be applicable in the case of the amendments made by title IV of such Act to the Social Security Act.

58 Stat. 789.  
42 U. S. C. §§ 1104,  
1321; 50 U. S. C. app.  
§§ 1666, 1667.  
58 Stat. 790.  
42 U. S. C. § 1104 (h);  
50 U. S. C. app.  
§ 1668 (h).  
Federal unemploy-  
ment account.

SEC. 5. (a) Section 904 (h) of the Social Security Act is hereby amended to read as follows:

49 Stat. 639.  
42 U. S. C. §§ 1101-  
1110.  
53 Stat. 183.  
26 U. S. C. §§ 1600-  
1611.  
*Ante*, p. 416.

“(h) There is hereby established in the Unemployment Trust Fund a Federal unemployment account. There is hereby authorized to be appropriated to such Federal unemployment account a sum equal to (1) the excess of taxes collected prior to July 1, 1946, under title IX of this Act or under the Federal Unemployment Tax Act, over the total unemployment administrative expenditures made prior to July 1, 1946, plus (2) the excess of taxes collected in each fiscal year beginning after June 30, 1946, and ending prior to July 1, 1949, under the Federal Unemployment Tax Act, over the unemployment administrative expenditures made in such year, and the excess of such taxes collected during the period beginning on July 1, 1949, and ending on December 31, 1949, over the unemployment administrative expenditures made during such period. Any amounts in the Federal unemployment account on April 1, 1950, and any amounts repaid to such account after such date, shall be covered into the general fund of the Treasury. As used in this subsection, the term ‘unemployment administrative expenditures’ means expenditures for grants under title III of this Act, expenditures for the administration of that title by the Board or the Administrator, and expenditures for the administration of title IX of this Act, or of the Federal Unemployment Tax Act by the Department of the Treasury, the Board, or the Administrator. For the purposes of this subsection there shall be deducted from the total amount of taxes collected prior to July 1, 1943, under title IX of this Act, the sum of \$40,561,886.43 which was authorized to be appropriated by the Act of August 24, 1937 (50 Stat. 754) and the sum of \$18,451,846 which was authorized to be appropriated by section 11 (b) of the Railroad Unemployment Insurance Act.”

“Unemployment  
administrative ex-  
penditures.”  
49 Stat. 626.  
42 U. S. C. §§ 501-  
503.

*Supra*.

*Supra*.

42 U. S. C. § 1103  
note.

52 Stat. 1105.  
45 U. S. C. § 361 (b).  
58 Stat. 790.  
42 U. S. C. § 1321  
(a); 50 U. S. C. app.  
§ 1667 (a).

(b) Section 1201 (a) of the Social Security Act is hereby amended by striking out “on June 30, 1945, or on the last day in any ensuing calendar quarter which ends prior to July 1, 1947”, and inserting in lieu thereof “on June 30, 1947, or on the last day in any ensuing calendar quarter which ends prior to January 1, 1950”.

Short title.

SEC. 6. This Act may be cited as the “Social Security Act Amendments of 1947.”

Approved August 6, 1947.

[CHAPTER 511]

AN ACT

August 6, 1947  
[H. R. 4070]  
[Public Law 380]

To carry into effect certain parts relating to patents of the treaties of peace with Italy, Bulgaria, Hungary, and Rumania, ratified by the Senate on June 5, 1947, and for other purposes.

Patents.  
Italy, Bulgaria,  
Hungary, Rumania.  
25 Stat. 1372.

*Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled*, That the International Convention for the Protection of Industrial Property of 1883, as amended, is considered as reestablished and in full force and effect