

## Public Law 92-277

April 24, 1972  
[S. 3054]

## AN ACT

To amend the Manpower Development and Training Act of 1962.

Manpower  
Development and  
Training Act of  
1962, amendment.  
82 Stat. 1352.

*Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled,* That (a) section 310 of the Manpower Development and Training Act of 1962 (42 U.S.C. 2620) is amended by striking out "1972" the first time it appears in such section and inserting in lieu thereof "1973".

76 Stat. 33.

(b) Section 310 of the Manpower Development and Training Act of 1962 (42 U.S.C. 2620) is further amended by striking out the colon and the following: "Provided, That no disbursement of funds shall be made pursuant to the authority conferred under title II of this Act after December 30, 1972".

Certain U.S.  
Postal Service  
property, treat-  
ment.  
64 Stat. 1100.  
20 USC 236.

SEC. 2. All real property of the United States which was transferred to the United States Postal Service and was, prior to such transfer, treated as Federal property for purposes of the Act of September 30, 1950 (Public Law 874, Eighty-first Congress), shall continue to be treated as Federal property for such purpose for two years beyond the end of the fiscal year in which such transfer occurred.

Approved April 24, 1972.

## Public Law 92-278

April 24, 1972  
[H. J. Res. 687]

## JOINT RESOLUTION

To authorize the President to designate the third Sunday in June of each year as Father's Day.

Father's Day.  
Designation  
authorization.

*Resolved by the Senate and House of Representatives of the United States of America in Congress assembled,* That the third Sunday in June of each year is hereby designated as "Father's Day". The President is authorized and requested to issue a proclamation calling on the appropriate Government officials to display the flag of the United States on all Government buildings on such day, inviting the governments of the States and communities and the people of the United States to observe such day with appropriate ceremonies, and urging our people to offer public and private expressions of such day to the abiding love and gratitude which they bear for their fathers.

Approved April 24, 1972.

## Public Law 92-279

April 26, 1972  
[H. R. 9900]

## AN ACT

To amend section 112 of the Internal Revenue Code of 1954 to exclude from gross income the entire amount of the compensation of members of the Armed Forces of the United States and of civilian employees who are prisoners of war, missing in action, or in a detained status during the Vietnam conflict.

Prisoners of  
war, Vietnam con-  
flict.  
Income tax ex-  
clusion.  
68A Stat. 34;  
80 Stat. 1165.  
26 USC 112.

*Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled,* That section 112 of the Internal Revenue Code of 1954 (relating to certain combat pay of members of the Armed Forces) is amended by adding at the end thereof the following new subsection:

"(d) PRISONERS OF WAR, ETC.

"(1) MEMBERS OF THE ARMED FORCES.—Gross income does not include compensation received for active service as a member of the Armed Forces of the United States for any month during any

part of which such member is in a missing status (as defined in section 551(2) of title 37, United States Code) during the Vietnam conflict as a result of such conflict, other than a period with respect to which it is officially determined under section 552(c) of such title 37 that he is officially absent from his post of duty without authority.

80 Stat. 625.

“(2) CIVILIAN EMPLOYEES.—Gross income does not include compensation received for active service as an employee for any month during any part of which such employee is in a missing status during the Vietnam conflict as a result of such conflict. For purposes of this paragraph, the terms ‘active service’, ‘employee’, and ‘missing status’ have the respective meanings given to such terms by section 5561 of title 5 of the United States Code.

80 Stat. 489.

“(3) PERIOD OF CONFLICT.—For purposes of this subsection, the Vietnam conflict began February 28, 1961, and ends on the date designated by the President by Executive order as the date of the termination of combatant activities in Vietnam. For purposes of this subsection, an individual is in a missing status as a result of the Vietnam conflict if immediately before such status began he was performing service in Vietnam or was performing service in Southeast Asia in direct support of military operations in Vietnam.”

SEC. 2. Section 3401(a)(1) of the Internal Revenue Code of 1954 (defining wages for purposes of withholding) is amended to read as follows:

69 Stat. 616.  
26 USC 3401.

“(1) for active service performed in a month for which such employee is entitled to the benefits of section 112 (relating to certain combat pay of members of the Armed Forces of the United States); or”

SEC. 3. (a)(1) The amendment made by the first section of this Act shall apply to taxable years ending on or after February 28, 1961.

Effective date.

(2) If refund or credit of any overpayment for any taxable year resulting from the application of the amendment made by the first section of this Act (including interest, additions to the tax, and additional amounts) is prevented at any time before the expiration of the applicable period specified in paragraph (3) by the operation of any law or rule of law, such refund or credit of such overpayment may, nevertheless, be made or allowed if claim therefor is filed before the expiration of such applicable period.

Refund.

(3) For purposes of paragraph (2), the applicable period for any individual with respect to any compensation is the period ending on whichever of the following days is the later:

Applicable period.

(A) the day which is one year after the date of the enactment of this Act, or

(B) the day which is 2 years after the date on which it is determined that the individual's missing status (within the meaning of section 112(d) of the Internal Revenue Code of 1954) has terminated for purposes of such section 112.

Ante, p. 124.

(b) The amendments made by section 2 shall apply to wages paid on or after the first day of the first calendar month which begins more than 30 days after the date of the enactment of this Act.

Effective date.

Approved April 26, 1972.