

thence in a westerly direction along a line parallel to the south line of M Street 38.88 feet, more or less, to a point 127.50 feet west of the west line of Wisconsin Avenue;

thence in a northerly direction 90.0 feet to the point of beginning: all as shown on a plat of survey recorded in the Office of the Surveyor of the District of Columbia in survey book 51, page 66.

Tax exemption.

SEC. 4. (a) Subject to the provisions of subsection (b) of this section, the real property and any personal property owned by the corporation which is located on the real property shall be exempt from taxation by the District of Columbia.

(b) The property described in subsection (a) of this section shall be exempt from taxation by the District of Columbia so long as it is owned by the corporation for the purposes described in section 2(b)(1) of this Act. The provisions of sections 2, 3, and 5 of the Act entitled "An Act to define the real property exempt from taxation in the District of Columbia", approved December 24, 1942 (D.C. Code, secs. 47-801b, 47-801c, and 47-801e), shall apply with respect to the corporation and the property made exempt from taxation by this section.

56 Stat. 1091.

Repeal.

73 Stat. 446.

SEC. 5. The Act of September 1, 1959 (Public Law 86-216) is repealed.

Approved October 13, 1972.

Public Law 92-492

AN ACT

October 13, 1972
[H. R. 3817]

To amend titles 10, 32, and 37, United States Code, to authorize the establishment of a National Guard for the Virgin Islands.

Virgin Islands.
National Guard,
establishment.
70A Stat. 3.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That section 101(2) of title 10, United States Code, is amended by inserting "Except as provided in section 101(1) of title 32 for laws relating to the militia, the National Guard, the Army National Guard of the United States, and the Air National Guard of the United States," before "Territory' means".

70A Stat. 596;
74 Stat. 417.

SEC. 2. (a) Section 101(1) of title 32, United States Code, is amended by adding the following new sentence at the end: "However, for purposes of this title and other laws relating to the militia, the National Guard, the Army National Guard of the United States, and the Air National Guard of the United States, 'Territory' includes the Virgin Islands."

(b) Section 307 of title 32, United States Code, is amended by adding at the end thereof a new subsection as follows:

"(g) Federal recognition may not be extended in the case of any member of the National Guard of the Virgin Islands in any grade above colonel."

76 Stat. 451.

SEC. 3. Clauses (7) and (9) of section 101 of title 37, United States Code, are each amended by inserting "the Virgin Islands", after "the Canal Zone", in each of those clauses.

Approved October 13, 1972.