

Public Law 86-173

AN ACT

To amend the Act of July 7, 1958, providing for the admission of the State of Alaska into the Union, relating to selection by the State of Alaska of certain lands made subject to lease, permit, license, or contract.

August 18, 1959
[H. R. 5849]

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the first sentence of section 6(h) of Public Law 85-508 (72 Stat. 339) is amended to read as follows: "Any lease, permit, license, or contract issued under the Mineral Leasing Act of February 25, 1920 (41 Stat. 437; 30 U.S.C. 181 and the following), as amended, or under the Alaska Coal Leasing Act of October 20, 1914 (38 Stat. 741; 30 U.S.C. 432 and the following), as amended, shall have the effect of withdrawing the lands subject thereto from selection by the State of Alaska under this Act, unless an application to select such lands is filed with the Secretary of the Interior within a period of five years after the date of the admission of Alaska into the Union."

Alaska.

48 USC 432.

Approved August 18, 1959.

Public Law 86-174

AN ACT

To amend title 10, United States Code, to establish a Bureau of Naval Weapons in the Department of the Navy and to abolish the Bureaus of Aeronautics and Ordnance.

August 18, 1959
[H. R. 7508]

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That chapter 513 of title 10, United States Code, is amended as follows:

(1) Section 5131 is amended—

(A) by inserting the words "(4) Bureau of Naval Weapons." below the words "(3) Bureau of Naval Personnel."; and

(B) by renumbering items (4) through (7) as items "(5)" through "(8)", respectively.

(2) The following new section is added after section 5153:

"§ 5154. Bureau of Naval Weapons: Chief; Deputy Chief

"(a) The Chief of the Bureau of Naval Weapons shall be appointed by the President, by and with the advice and consent of the Senate, for a term of four years, from officers on the active list of the Navy or the Marine Corps.

"(b) The Deputy Chief of the Bureau of Naval Weapons may be detailed from officers on the active list of the Navy or the Marine Corps."

(3) The analysis is amended by adding the following new item at the end thereof:

"5154. Bureau of Naval Weapons: Chief; Deputy Chief."

SEC. 2. On July 1, 1960, or on any earlier date on which the Secretary of the Navy makes a formal finding that all the functions of the Bureau of Aeronautics and the Bureau of Ordnance have been transferred to the Bureau of Naval Weapons or elsewhere, chapter 513 of title 10, United States Code, is further amended as follows:

(1) Section 5131 is amended—

(A) by striking out the words "(1) Bureau of Aeronautics." and the words "(5) Bureau of Ordnance."; and

(B) by renumbering items (2), (3), (4), (6), (7), and (8) as items "(1)", "(2)", "(3)", "(4)", "(5)", and "(6)", respectively.

Bureau of Naval
Weapons.
Establishment.
70A Stat. 285.

70A Stat. 291.

70A Stat. 291.

70A Stat. 285.

(2) Section 5133 is amended by striking out in the second sentence of subsection (a) the words "Bureau of Aeronautics" and inserting in lieu thereof the words "Bureau of Naval Weapons".

70A Stat. 286, 289. Repeal.

(3) Sections 5136 and 5144 are repealed.

(4) The analysis is amended by striking out the following items:

- "5136. Bureau of Aeronautics: Chief; Deputy Chief.
- "5144. Bureau of Ordnance: Chief; Deputy Chief."

Transfer of funds.

SEC. 3. The unexpended balances of appropriations and funds available for use in connection with the exercise of any function transferred to the Bureau of Naval Weapons shall be transferred in the manner provided by section 407 of the National Security Act of 1947, as amended (5 U.S.C. 172f), for use in connection with the transferred functions.

63 Stat. 585.

Approved August 18, 1959.

Public Law 86-175

AN ACT

August 21, 1959 [H. R. 137]

To allow a deduction, for Federal estate tax purposes, in the case of certain transfers to charities which are subjected to foreign death taxes.

Taxes. Estate tax deduction. 70 Stat. 23. 26 USC 2053.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That section 2053(d) of the Internal Revenue Code of 1954 (relating to deductions from the gross estate for certain State death taxes) is amended to read as follows:

"(d) CERTAIN STATE AND FOREIGN DEATH TAXES.—

68A Stat. 373.

"(1) GENERAL RULE.—Notwithstanding the provisions of subsection (c) (1) (B) of this section, for purposes of the tax imposed by section 2001 the value of the taxable estate may be determined, if the executor so elects before the expiration of the period of limitation for assessment provided in section 6501, by deducting from the value of the gross estate the amount (as determined in accordance with regulations prescribed by the Secretary or his delegate) of—

68A Stat. 803.

"(A) any estate, succession, legacy, or inheritance tax imposed by a State or Territory or the District of Columbia upon a transfer by the decedent for public, charitable, or religious uses described in section 2055 or 2106(a) (2), and

68A Stat. 390, 398.

"(B) any estate, succession, legacy, or inheritance tax imposed by and actually paid to any foreign country, in respect of any property situated within such foreign country and included in the gross estate of a citizen or resident of the United States, upon a transfer by the decedent for public, charitable, or religious uses described in section 2055.

The determination under subparagraph (B) of the country within which property is situated shall be made in accordance with the rules applicable under subchapter B (sec. 2101 and following) in determining whether property is situated within or without the United States. Any election under this paragraph shall be exercised in accordance with regulations prescribed by the Secretary or his delegate.

68A Stat. 397-400.