Public Law 88-428

AN ACT

August 14, 1964 TH. R. 29897

To further amend the Missing Persons Act to cover certain persons detained in foreign countries against their will, and for other purposes.

Be it enacted by the Senate and House of Representatives of the

United States of America in Congress assembled, That the Missing sons Act. Missing Per-

as follows: (1) Section 1(a) is amended—

(A) by striking out clauses (1) and (2) and by inserting the

following in place thereof:

"(1) a member of the uniformed services as defined in section

101 (3) and (23) of title 37, United States Code;" and (B) by redesignating clause (3) as clause "(2)".

(2) Section 1(b) is amended—

(A) by inserting the words "Air Force," after the word "Navy,"; and

(B) by striking out the words "paragraph (a) (3) above" and

inserting the words "paragraph (a) (2) above" in place thereof. (3) Section 2(a) is amended-

(A) by striking out the words "or besieged by a hostile force" in the first sentence and inserting the words "besieged by a hostile force, or detained in a foreign country against his will" in place

(B) by inserting the words "or employment" after the word

"service" in the second sentence; and

(C) by striking out the words "or besieged by a hostile force" in the last sentence and inserting the words "besieged by a hostile force, or detained in a foreign country against their will" in place thereof.

(4) The first sentence of section 5 is amended—

(A) by striking out the words "missing or missing in action" 1005. and inserting the words "entitled under section 2 of this Act to receive or be credited with pay and allowances" in place thereof;

(B) by striking out the words "being a prisoner or of being interned" and inserting the words "the circumstances of the continued absence" in place thereof.

(5) Section 6 is amended-

(A) by striking out the words "and in the hands of a hostile 1006. force or is interned in a foreign country" in the first sentence;

(B) by striking out the words "or missing in action" in the second sentence and inserting the words "under the conditions specified in section 2 of this Act" in place thereof.

(6) Section 7 is amended by striking out the words "in November

1941 and any month subsequent thereto".

(7) Section 10 is amended by inserting the words "Air Force,"

after the word "Navy".

(8) The first sentence of section 12 is amended by striking out the words "missing for a period of thirty days or more, interned in a foreign country, or captured by a hostile force" and inserting the words "absent for a period of thirty days or more in any status listed in section 2 of this Act" in place thereof.

(9) Section 13 is amended to read as follows:

"Sec. 13. Notwithstanding any other provision of law, in the case of any taxable year beginning after December 31, 1940, no Federal income tax return of, or payment of any Federal income tax by-

Persons Act, as amended (50 U.S.C., App. 1001 et seq.), is amended amendment.

56 Stat. 143.

76 Stat. 451. 453.

71 Stat. 491.

56 Stat. 1093. 50 USC app.

67 Stat. 21. 50 USC app.

50 USC app. 1007.

50 USC app. 1010.

50 USC app.

Tax deferment.

76 Stat. 451, 453. "(1) a member of the uniformed services as defined in sec-

tion 101 (3) and (23) of title 37, United States Code; or

"(2) any civilian officer or employee of any department; who, at the time any such return or payment would otherwise become due, is absent from his duty station under the conditions specified in section 2 of this Act, shall become due until the earlier of the following dates—

"(A) the fifteenth day of the third month in which he ceased (except by reason of death or incompetency) to be absent from his duty station under the conditions specified in section 2 of this Act, unless before the expiration of that fifteenth day he again is absent from his duty station under the conditions speci-

fied in section 2 of this Act; or

"(B) the fifteenth day of the third month following the month in which an executor, administrator, or conservator of the estate

s, or detailed in a foreign country against his r

of the taxpayer is appointed.

Such due date is prescribed subject to the power of the Secretary of the Treasury or his delegate to extend the time for filing such return or paying such tax, as in other cases, and to assess and collect the tax as provided in sections 6851, 6861, and 6871 of the Internal Revenue Code of 1954 in cases in which such assessment or collection is jeopardized and in cases of bankruptcy or receivership."

Approved August 14, 1964.

Public Law 88-429

August 14, 1964 [H. R. 8523]

26 USC 6851,

6861, 6871.

AN ACT

To authorize the conveyance of certain lands to the city of Saxman, Alaska,

Saxman, Alaska. Conveyance. 44 Stat. 630. Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the trustee for the city of Saxman, Alaska, appointed under the provisions of section 3 of the Act of May 25, 1926 (48 U.S.C. 355c), shall, under the direction of the Secretary of the Interior, convey to such city all right, title, and interest held by such trustee to all lands within the townsite of such city which on the date of enactment of this Act are unoccupied and not held in trust for an Indian or Eskimo under the provisions of such Act of May 25, 1926.

Approved August 14, 1964.

Public Law 88-430 mann and show advance guiding vd (4)

August 14, 1964 [H. R. 8251] thinger and release show AN ACT seni bar constiles broom

To amend section 612, title 38, United States Code, to authorize dental services and treatment in cases where discharges were corrected by competent authority from dishonorable to conditions other than dishonorable.

Veterans.
Outpatient dental services.
72 Stat. 1142.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That subsection 612(b)(2), title 38, United States Code, is amended by striking the semicolon at the end thereof and adding the following: ", except that if a disqualifying discharge or release has been corrected by competent authority application may be made within one year after the date of correction or the date of enactment of this exception, whichever is later;".

recome tax return of, or payment of any federal income my by

Approved August 14, 1964.