

ing "or of any other person" after "shall not be allowed as a deduction in computing the taxable income of the estate".

(b) The amendment made by subsection (a) shall apply to taxable years ending after the date of the enactment of this Act, but only with respect to amounts paid or incurred, and losses sustained, after such date.

Approved October 4, 1966.

Applicability.

Public Law 89-622

AN ACT

October 4, 1966
[H. R. 5852]

To amend title 38 of the United States Code with respect to the basis on which certain dependency and indemnity compensation will be computed.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the first sentence of subsection (d) of section 402 of title 38, United States Code, is amended by striking out "was so serving in such rank within one hundred and twenty days before death in the active military, naval, or air service or before last discharge or release from active duty under conditions other than dishonorable" and inserting in lieu thereof "any subsequent discharge or release from active duty was under conditions other than dishonorable".

SEC. 2. The amendment made by this Act shall take effect on the first day of the second calendar month after the date of enactment of this Act.

Approved October 4, 1966.

Deceased veterans.
Basic pay computation.
74 Stat. 161.

Public Law 89-623

AN ACT

October 4, 1966
[H. R. 7850]

To amend section 1822 (a) of title 38, United States Code, to extend the provisions for treble-damage actions to direct loan and insured loan cases.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That section 1822 (a), title 38, United States Code, is amended by inserting immediately after "title," the following: "or made under section 1811 or 1818 of this title, or insured under section 1815 of this title,".

SEC. 2. The amendment made by this Act shall be applicable only to cases in which the offense occurs after date of enactment of this Act.

Approved October 4, 1966.

Veterans.
Loans.
72 Stat. 1214.
72 Stat. 1208;
Ante, p. 25;
72 Stat. 1212.

Public Law 89-624

AN ACT

October 4, 1966
[H. R. 9976]

To amend the Act of September 2, 1964.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the Act of September 2, 1964 (78 Stat. 808; 43 U.S.C. 945(a)), is amended to read "Notwithstanding the existence of any reservation of right-of-way to the United States for canals under the Act of August 30, 1890 (26 Stat. 371, 391; 43 U.S.C. 945), or any State statute, the Secretary of the Interior shall pay just compensation, including severance dam-

Reclamation projects.
Rights-of-way, compensation.
43 USC 945a.