

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.

76 Stat. 33.

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

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".

(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".

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