

Public Law 85-365

AN ACT

April 3, 1958
[S. 3262]

To authorize certain activities by the Armed Forces in support of the VIII Olympic Winter Games, and for other purposes.

VIII Olympic
Winter Games,
1960.

Armed Forces
activities.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That, (a) notwithstanding any other provision of law, the Secretary of a military department may, with respect to the VIII Olympic Winter Games—

(1) permit personnel of the Armed Forces under his jurisdiction to prepare courses, fields, and rinks, maintain avalanche control, and provide communications;

(2) lend necessary equipment; and

(3) provide such other support as he considers appropriate.

(b) The Secretary of the military department concerned may spend such funds for the purposes of this section as Congress may specifically appropriate for those purposes. He may acquire and utilize such supplies, material, and equipment as he determines to be necessary to provide the support authorized by this section.

(c) The authority provided to the Secretaries of the military departments by this section is permissive and not mandatory.

Arena.

SEC. 2. Out of moneys appropriated by Congress for the specific purpose, the Secretary of Defense is authorized to advance to the Organizing Committee, VIII Olympic Winter Games, Squaw Valley, California, U. S. A. 1960, Incorporated, a nonprofit corporation of the State of California, at its request, funds to construct, on land of the United States in Squaw Valley, Placer County, California, a sports arena suitable for the conduct of sports and appropriate ceremonies in connection with the VIII Olympic Winter Games. Funds so advanced by the Secretary of Defense shall not exceed estimated requirements for expenditures for the ensuing two-month period from the date of the request. As completed, the arena becomes the property of the United States. The expenditure of such funds by the Committee is subject to such audit and control as the Comptroller General of the United States may prescribe.

SEC. 3. On or before April 1, 1960, any lease by the United States of the property on which the arena authorized by section 2 is located shall be reviewed and lease occupancy thereafter shall include a fair and appropriate rental reflecting the added value and utility represented by the arena.

Appropriation.

SEC. 4. There is authorized to be appropriated not to exceed \$500,000 to carry out the purposes of section 1 and not to exceed \$3,500,000 to carry out the purposes of section 2 of this Act.

Approved April 3, 1958.

Public Law 85-366

AN ACT

April 4, 1958
[H. R. 11086]

To amend the Agricultural Adjustment Act of 1938, as amended, with respect to wheat acreage history.

Wheat acreage
allotments.
67 Stat. 151.
7 USC 1334(a).

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That section 334 of the Agricultural Adjustment Act of 1938, as amended, is amended—

(1) by changing the period at the end of the first sentence of subsection (a) to a colon and adding a proviso as follows: "Provided, That in establishing State acreage allotments the acreage seeded for the production of wheat plus the acreage diverted for

1959 and any subsequent year for any farm on which the entire amount of the farm marketing excess is delivered to the Secretary or stored in accordance with applicable regulations to avoid or postpone payment of the penalty shall be the base acreage of wheat determined for the farm under the regulations issued by the Secretary for determining farm wheat acreage allotments for such year, but if any part of the amount of wheat so stored is later depleted and penalty becomes due by reason of such depletion, for the purpose of establishing State wheat acreage allotments subsequent to such depletion the seeded plus diverted acreage of wheat for the farm for the year in which the excess was produced shall be reduced to the farm wheat acreage allotment for such year."

(2) By changing the period at the end of the first sentence of subsection (b) to a colon and adding a proviso as follows: "*Provided*, That in establishing county acreage allotments the acreage seeded for the production of wheat plus the acreage diverted for 1959 and any subsequent year for any farm on which the entire amount of the farm marketing excess is delivered to the Secretary or stored in accordance with applicable regulations to avoid or postpone payment of the penalty shall be the base acreage of wheat determined for the farm under the regulations issued by the Secretary for determining farm wheat acreage allotments for such year, but if any part of the amount of wheat so stored is later depleted and penalty becomes due by reason of such depletion, for the purpose of establishing county acreage allotments subsequent to such depletion the seeded plus diverted acreage of wheat for the farm for the year in which the excess was produced shall be reduced to the farm wheat acreage allotment for such year."

7 USC 1334(b).

(3) by adding at the end of subsection (c) thereof a new sentence as follows: "For the purpose of establishing farm acreage allotments—(i) the past acreage of wheat on any farm for 1958 shall be the base acreage determined for the farm under the regulations issued by the Secretary for determining 1958 farm wheat acreage allotments; (ii) if subsequent to the determination of such base acreage the 1958 wheat acreage allotment for the farm is increased through administrative, review, or court proceedings, the 1958 farm base acreage shall be increased in the same proportion; and (iii) the past acreage of wheat for 1959 and any subsequent year shall be the wheat acreage on the farm which is not in excess of the farm wheat acreage allotment, plus, in the case of any farm which is in compliance with its farm wheat acreage allotment, the acreage diverted under such wheat allotment programs: *Provided*, That for 1959 and subsequent years in the case of any farm on which the entire amount of the farm marketing excess is delivered to the Secretary or stored in accordance with applicable regulations to avoid or postpone payment of the penalty, the past acreage of wheat for the year in which such farm marketing excess is so delivered or stored shall be the farm base acreage of wheat determined for the farm under the regulations issued by the Secretary for determining farm wheat acreage allotments for such year, but if any part of the amount of wheat so stored is later depleted and penalty becomes due by reason of such depletion, for the purpose of establishing farm wheat acreage allotments subsequent to such depletion the past acreage of wheat for the farm for the year in which the excess was produced shall be reduced to the farm wheat acreage allotment for such year."; and

7 USC 1334(c).

71 Stat. 477.
7 USC 1334(h).

(4) by striking out in subsection (h) thereof the language "future State, county, and farm acreage allotments" and inserting in lieu thereof "future State and county acreage allotments except as prescribed in the provisos to the first sentence of subsections (a) and (b), respectively, of this section".

Approved April 4, 1958.

Public Law 85-367

AN ACT

To amend section 512 of the Internal Revenue Code of 1954.

April 7, 1958
[H. R. 8268]

Taxes.
Unrelated busi-
ness taxable in-
come.
68A Stat. 171.
26 USC 512(b).

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That (a) section 512 (b) of the Internal Revenue Code of 1954 is amended by adding at the end thereof the following new paragraph:

"(13) In the case of a trust—

"(A) created by virtue of the provisions of the will of an individual who died after August 16, 1954, and before January 1, 1957,

"(B) which, by virtue of the provisions of such will, is a limited partner in a partnership created under the laws of a State (i) providing for the creation of limited partnerships, and (ii) under which a limited partner has no right to take part in the control of the business without becoming liable as a general partner,

"(C) which, at no time before or during a taxable year of the partnership ending within or with the taxable year of the trust, was (or was liable as) a general partner in such partnership, and

"(D) which is required to distribute all of its income (within the meaning of section 643 (b)) currently exclusively for religious, charitable, scientific, literary, or educational purposes, and which is required to distribute all of the corpus exclusively for such purposes,

there shall be excluded its share (determined under subsection (c) without regard to this paragraph and paragraph (11)) of gross income of the partnership as such limited partner and of the partnership deductions directly connected with such income, but, if such share of gross income exceeds such share of deductions, only to the extent that the partnership makes distributions during its taxable year which are attributable to such gross income. For purposes of the preceding sentence (i) any distribution made after the close of a partnership taxable year and on or before the 15th day of the fourth calendar month after the close of such taxable year shall be treated as made on the last day of such taxable year, and (ii) distributions shall be treated as attributable first to gross income other than gross income described in the preceding sentence, and shall be properly adjusted (under regulations prescribed by the Secretary or his delegate) to the extent necessary to reflect capital contributions to the partnership made by the trust, income of the partnership exempt from tax under this title, and other items."

(b) The amendment made by subsection (a) shall apply to taxable years of trusts beginning after December 31, 1955.

Approved April 7, 1958.

Effective date.