

SEC. 2. In order to provide for the proper development of the Fort Saint Marks National Historic Site, the Secretary of the Interior shall erect thereon and maintain as parts thereof the following—

- (1) a museum, which shall contain items of historical interest pertaining to Fort Saint Marks;
- (2) such markers, structures, and landscaping as may in his judgment be appropriate.

SEC. 3. The Secretary of the Interior, acting through the National Park Service, shall administer, protect, develop, and maintain the Fort Saint Marks National Historic Site subject to the provisions of this Act and in accordance with the provisions of the Act of August 25, 1916, entitled "An Act to establish a National Park Service, and for other purposes" (16 U.S.C. 1 and others), as amended and supplemented, and the provisions of the Act of August 21, 1935, entitled "An Act to provide for the preservation of historic American sites, buildings, and antiquities of national significance, and for other purposes" (16 U.S.C. 461-467), as amended.

SEC. 4. There is authorized to be appropriated not to exceed \$100,000 for the purposes of this Act.

Approved October 10, 1962.

39 Stat. 535.

49 Stat. 666.  
Appropriation.

Public Law 87-790

AN ACT

October 10, 1962  
[H. R. 12180]

To extend for a temporary period the existing provisions of law relating to the free importation of personal and household effects brought into the United States under Government orders, and for other purposes.

Duty-free entries and tax relief. Personal and household effects.

74 Stat. 289.  
50 USC app. 801 note.

Monofilament gill fish nets.  
46 Stat. 672; Ante, pp. 72, 404.

Effective date.

Accident and health insurance contracts.  
73 Stat. 122.  
26 USC 809.

*Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled,* That subsection (b) of the first section of the Act entitled "An Act relating to the free importation of personal and household effects brought into the United States under Government orders, and for other purposes", approved June 30, 1955 (Public Law 126, Eighty-fourth Congress; 69 Stat. 242), as amended, is amended by striking out "July 1, 1962" and inserting in lieu thereof "July 1, 1964".

SEC. 2. (a) Section 201 of the Tariff Act of 1930 (19 U.S.C. 1201) is amended by adding at the end thereof the following new paragraph: "PAR. 1829. Monofilament gill nets for use in fish sampling, under such rules and regulations as the Secretary of the Treasury may prescribe."

(b) The amendment made by subsection (a) shall be effective with respect to articles entered or withdrawn from warehouse for consumption on and after the day following the date of enactment of this Act.

SEC. 3. (a) Section 809(d)(6) of the Internal Revenue Code of 1954 (relating to deduction for group life, accident, and health insurance) is amended—

- (1) by striking out "group life insurance contracts and group accident and health insurance contracts" and inserting in lieu thereof "accident and health insurance contracts (other than those to which paragraph (5) applies) and group life insurance contracts"; and
- (2) by striking out the heading and inserting in lieu thereof

"(6) CERTAIN ACCIDENT AND HEALTH INSURANCE AND GROUP LIFE INSURANCE.—"

(b) Section 815(c)(2)(C) of such Code (relating to policyholders surplus account) is amended by striking out "group life and group

26 USC 815.

accident and health insurance contracts” and inserting in lieu thereof “accident and health insurance and group life insurance contracts”.

(c) The amendments made by this section shall apply to taxable years beginning after December 31, 1962.

Approved October 10, 1962.

Effective date.

## Public Law 87-791

### AN ACT

To authorize reimbursement to appropriations of the United States Secret Service of moneys expended for the purchase of counterfeits.

October 10, 1962  
[H. R. 12451]

*Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled,* That title 18, United States Code, section 3056, as amended, is hereby further amended by adding at the end thereof the following sentence: “Moneys expended from Secret Service appropriations for the purchase of counterfeits and subsequently recovered shall be reimbursed to the appropriation current at the time of deposit.”

U.S. Secret  
Service.  
65 Stat. 122.

Approved October 10, 1962.

## Public Law 87-792

### AN ACT

To encourage the establishment of voluntary pension plans by self-employed individuals.

October 10, 1962  
[H. R. 10]

*Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled,* That this Act may be cited as the “Self-Employed Individuals Tax Retirement Act of 1962”.

Self-Employed  
Individuals Tax  
Retirement Act of  
1962.

### SEC. 2. QUALIFICATION OF PLANS.

Section 401 of the Internal Revenue Code of 1954 (relating to qualified pension, profit-sharing, and stock bonus plans) is amended—

(1) by adding at the end of paragraph (5) of subsection (a) the following new sentence: “For purposes of this paragraph and paragraph (10), the total compensation of an individual who is an employee within the meaning of subsection (c) (1) means such individual’s earned income (as defined in subsection (c) (2)), and the basic or regular rate of compensation of such an individual shall be determined, under regulations prescribed by the Secretary or his delegate, with respect to that portion of his earned income which bears the same ratio to his earned income as the basic or regular compensation of the employees under the plan bears to the total compensation of such employees.”;

68A Stat. 135.  
26 USC 401.

Post, p. 811.  
Post, p. 811.

(2) by adding at the end of subsection (a) the following new paragraphs:

“(7) A trust shall not constitute a qualified trust under this section unless the plan of which such trust is a part provides that, upon its termination or upon complete discontinuance of contributions under the plan, the rights of all employees to benefits