

elimination of duplication and overlaps between two or more agency programs, (c) identification of technical needs in various water resources research categories, (d) recommendations with respect to allocation of technical effort among the Federal agencies, (e) review of technical manpower needs and findings concerning the technical manpower base of the program, (f) recommendations concerning management policies to improve the quality of the Government-wide research effort, and (g) actions to facilitate interagency communication at management levels.

SEC. 306. As used in this Act, the term "State" includes the Commonwealth of Puerto Rico.

Approved July 17, 1964.

"State."

## Public Law 88-380

### AN ACT

To amend subsection (b) of section 512 of the Internal Revenue Code of 1954 (dealing with unrelated business taxable income).

July 17, 1964  
[H. R. 6455]

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

Unrelated business taxable income.

68A Stat. 170;  
72 Stat. 80.  
26 USC 512.

"(14) In the case of an organization which is described in section 501(c)(5), there shall be excluded all income used to establish, maintain, or operate a retirement home, hospital, or other similar facility for the exclusive use and benefit of the aged and infirm members of such an organization, which is derived from agricultural pursuits conducted on a ground contiguous to the retirement home, hospital, or similar facility and further provided that such income does not provide more than 75 percent of the cost of maintaining and operating the retirement home, hospital, or similar facility; and there shall be excluded all deductions directly connected with such income."

26 USC 501.

SEC. 2. The amendment made by the first section of this Act shall apply with respect to taxable years beginning after December 31, 1963.

Approved July 17, 1964, 1:33 p.m.

## Public Law 88-381

### AN ACT

Authorizing the Commissioners of the District of Columbia to locate a portion of a vehicular tunnel under parts of the United States Capitol Grounds and the United States Botanic Garden grounds, and for other purposes.

July 21, 1964  
[H. R. 10392]

*Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled,* That the Commissioners of the District of Columbia are authorized and directed, in constructing, maintaining, and operating a vehicular tunnel in the city of Washington, District of Columbia, extending from the vicinity of Second and C Streets Southwest, to the vicinity of Third and Constitution Avenue Northwest, as a part of the Innerloop Freeway

D.C.  
Vehicular tunnel, location.