fund of an overpayment of their Federal income-tax liability for the calendar year 1950.

The records of the Treasury Department show that the taxpayers filed a timely joint income-tax return for 1950 and that, on March 1, 1955, the taxpayers filed an untimely claim for refund in the amount of $1,303.50. The claim for refund alleged that no part of the proceeds from the sale in 1950 of certain inherited property was includible in gross income and also that the taxpayers failed to take certain deductions for the year 1950. This claim for refund was filed almost 1 year after the expiration of the 3-year period of limitations prescribed by law for filing such claims and, therefore, the claim was rejected.

The amount of the taxpayer's overpayment for the year 1950 has never been verified by the Internal Revenue Service. Such verification would require a determination of the fair market value of certain property at the time it was inherited by Mr. Hall, and would also require a determination as to the validity of certain deductions claimed by the taxpayers.

The taxpayers believe that the statute of limitations should be waived in their case because Mr. Hall was stationed in Germany as an officer in the Armed Forces from January 1950 to May 1953, and because Mr. Hall received inexpert advice concerning his 1950 tax return. These circumstances do not seem to justify the taxpayers' failure to file a claim for refund until March 1, 1955.

The statutory period of limitations, which Congress has included in the revenue system as a matter of sound policy, is essential for finality in tax administration. Granting special relief in this case would discriminate against other taxpayers similarly situated and would create an undesirable precedent.

Under the circumstances, therefore, I am constrained to withhold my approval of the bill.

On September 2, 1958:

MR. AND MRS. W. G. HOLLOMON

H. R. 8759. I am withholding my approval from H. R. 8759, for the relief of W. G. Hollomon and Mrs. W. G. Hollomon.

This bill would provide for the payment to Mr. and Mrs. W. G. Hollomon from Treasury funds of $3,189.15 in settlement of their claims against the United States for personal injuries and related damages suffered by them on September 2, 1956, when two United States soldiers committed armed robbery at the Hollomon's general store in Brooklyn, Ga. The store also comprised a United States post office, of which Mr. Hollomon was the postmaster. Mr. Hollomon was shot and wounded by one of the soldiers. The two servicemen were then on leave from Fort Benning, Ga., and were dressed in civilian clothes. The gun with which Mr. Hollomon was shot had not been issued to the soldiers by the Army but had been purchased by one of them.

It is obvious that the two soldiers were not acting in line of duty, and in these circumstances no legal liability could be imposed upon the United States for their conduct. I appreciate, of course, that in its exercise of its legislative discretion as to private relief measures pertaining to the wrongful conduct of Federal employees, the Congress need not and, in appropriate circumstances, should not be limited by strict concepts of legal liability. But I believe that any deviation from those concepts would be unwise except in cases in which there are overriding equitable considerations or facts which clearly suggest some moral obligation on the part of the United States.

I do not believe that such facts or considerations exist here. The only fact which is urged in support of legislative grace is that the two individuals who inflicted the harm were soldiers of the United States Army. I do not conceive that this is a consideration which suggests any moral obligation on the part of the United States. To accept the assumption that the United States has a moral obligation to underwrite the purely personal, particularly criminal, conduct of any of its missions of employees and servicemen, in situations of this kind, would constitute a most undesirable precedent. Therefore, to single out these claimants for favored treatment would, I believe, be an unwarranted expenditure of public funds.

For the foregoing reasons, I have been constrained to withhold approval of the bill.

On September 2, 1958:

D. A. WHITAKER

H. R. 9950. I have withheld my approval from H. R. 9950, for the relief of D. A. Whitaker and others.

The bill (H. R. 9950) provides that, notwithstanding any statute of limitations or lapse of time, jurisdiction is conferred upon the court of claims to hear, determine, and render judgment upon the claims of D. A. Whitaker and other named employees of the Radford Arsenal, Department of the Army, "for basic and overtime compensation and shift differential pay as governed by the provisions of the Federal Employees Pay Act of 1945, as amended," for services performed since 1945 at the Radford Arsenal, Radford, Va.

These claims relate to employment as fire fighters or fire-fighter guards between February 15, 1946, and February 16, 1952. The employees worked a 2-platoon system which required that they be on duty every other day for 24 hours, for which they received basic compensation each week for 40 hours and overtime pay for 16 additional hours. The claims involve the rights to overtime pay for the second 8-hour shift worked in one day and for shift differential pay for that work, and also for right to compensation for the third 8-hour shift during the period when the employees were said to be "on call duty."

By the act of March 3, 1863 (12 Stat. 767), and by repeated enactments thereafter, it has been provided that claims not filed in the Court of Claims within 6 years from the time the claims accrued shall be barred. These claims pertain to work performed in some cases more than 12 years ago. The claims were not asserted in timely fashion by the claimants and it is no longer feasible or even possible to obtain the records essential to an adequate presentation of the facts to the court. This is the very kind of situation which proves the wisdom of a statute of limitation. Without it in such cases it is doubtful whether it is possible to have efficient and orderly administration of the affairs of government.

If I were to approve this bill, I could not in all fairness refuse to approve other bills setting aside the statute of limitations on old claims for overtime or other compensation for either individuals or groups of Federal personnel who delayed is presenting their claims.

For the foregoing reasons, I have withheld my approval of the bill.

On September 2, 1958:

DUNCAN MOORE

H. R. 11156. I am withholding my approval from H. R. 11156, for the relief of Duncan Moore and his wife, Marjorie Moore.

The bill would provide that, notwithstanding any statutory period of limitation, refund or credit shall be made or allowed to Duncan Moore and his wife, Marjorie Moore, South Bend, Ind., of any overpayment of income taxes made by them for the taxable year 1949, if claim therefor is filed within 1 year after the date of enactment.

The records of the Internal Revenue Service show that on March 14, 1953, the taxpayers filed a timely claim for refund of income tax for 1949 based upon the exclusion from gross income of certain disability payments under section 22 (b) (5) of the Internal Revenue Code of 1939. This claim was disallowed by the Service on March 19, 1954, and the taxpayers did not contest the disallowance of their claim by filing suit in court within the 2-year period prescribed by law.

In 1957 the Supreme Court of the United States decided that disability payments of the type involved in this case were excludable from gross income. At this time the statute of limitations barred refunds to Mr. and Mrs. Moore and to a substantial number of other taxpayers similarly situated.

I have signed into law the Technical Amendments Act of 1958, which contains general legislation designed to grant nondiscriminatory relief to all taxpayers in the same situation as Mr. and Mrs. Moore. Since general relief is now available, this private relief bill is no longer necessary.

On September 6, 1958:

TITLE 10, U. S. C.

H. R. 1061. I have withheld my approval from H. R. 1061, to amend title 10, United States Code, to authorize the Secretary of Defense and the Secretaries of the military departments to settle certain claims for damages to, or loss of, property or personal injury or death, not cognizable under any other law.

As indicated in its title the purpose of the bill is to confer upon the Secretaries of the military departments authority to settle, in an amount not in excess of $1,000, certain claims for damages caused by civilian employees of military departments or by members of the Armed

Forces incident to the use and operation of Government vehicles, or incident to the use of other property of the United States on a Government installation.

It is with reluctance that I have withheld my approval, for I am in hearty accord with the laudable purpose of this legislation. At the present time the Secretary of the Navy has authority similar to, though more limited than, that which this legislation would afford to the Secretaries of all three military departments. The proposed extension of this authority for administrative consideration of deserving claims against the Government, for which no legal remedies are provided, would substantially reduce the demands for special private relief legislation.

The bill authorizes the promulgation of regulations by the Secretaries of the military departments for the conduct of the contemplated program. Such regulations would not become effective until the expiration of 60 days after they have been filed with the Committees on the Judiciary of the House of Representatives and of the Senate of the United States. Further, it provides that the Congress may, within the 60 days, "amend or disapprove any such regulation by a concurrent resolution embodying the amendment or statement of disapproval."

I am advised that the provision of the bill which would authorize the Congress to amend or disapprove regulations prescribed by the military Secretaries is of doubtful constitutionality. If the function of promulgating the contemplated regulations is considered an Executive function, it may be exercised solely by the Executive. If this function is considered to be legislative, then the President should play his constitutional role of specific approval or disapproval. In requiring officials of the executive branch, other than the President, to put proposed regulations before the Congress and in providing for amendment or disapproval of these by the Congress in a manner not subject to review by the President, these provisions raise serious constitutional questions.

I earnestly hope that these objectionable provisions can be eliminated and this legislation reenacted promptly at the next session of the Congress.

APPOINTMENT MADE AFTER SINE DIE ADJOURNMENT OF THE HOUSE

COMMEMORATING THE 150TH ANNIVERSARY OF THE BIRTH OF ABRAHAM LINCOLN

The SPEAKER, pursuant to the provisions of Public Law 85–775, and the order of the House of August 23, 1958, empowering him to appoint commissions, boards, and committees authorized by law or by the House, did, on September 5, 1958, appoint as members of the committee on arrangements for the joint session of the Congress to be held on Thursday, February 12, 1959, commemorating the 150th anniversary of the birth of Abraham Lincoln, the following members on the part of the House: Mr. MACK, of Illinois; Mr. DENTON, of Indiana; Mr. SCHWENGEL, of Iowa; and Mr. NIMTZ, of Indiana.

EXTENSIONS OF REMARKS

Congresswoman Coya Knutson's Report, 85th Congress

EXTENSION OF REMARKS
OF

HON. COYA KNUTSON

OF MINNESOTA

IN THE HOUSE OF REPRESENTATIVES

Saturday, August 23, 1958

ATTENDANCE RECORD

Mrs. KNUTSON. Mr. Speaker, my attendance record for the 85th Congress is an above-average 88 percent plus on rollcall votes, which total 193 votes for the Congress—100 votes for the 1st session and 93 for the 2d session.

The legislative climate of the Congress was most peculiar. In 1957 there was a cry for economy. However, in 1958, the farm depression and the recession of other areas, plus the sputnik dramatization, changed the legislative atmosphere.

LEGISLATIVE ACHIEVEMENTS

Student loan bill: My student loan bill was passed as title II principle of the National Defense Education Act of 1958. In addition, I introduced a Paul Bunyan education bill, providing one-fourth as much as annual defense costs to bring our educational system up to date. Its long-range purpose is to serve as alternative to defense spending.

Two ASC committees per county: Now public law, the bill to permit Otter Tail and Polk Counties to retain two ASC committees because of their size.

Disaster loan credit law permits small business to make certain emergency loans in disaster areas where farmer-suppliers have been caught with unpaid balances on supplies and services resulting from previous year's disaster and total crop losses. Losses such as those due to excessive rainfall in summer 1957 in certain counties of the Ninth District are covered by this law.

Lake of the Woods water damage claims bill: My bill that passed and became law was designed for direct authorization to the Treasury so that immediate payments could be made by the Secretary of Treasury.

Lost River and Ruffy Brook: The first authorization was passed in my second year in Congress. It was vetoed. It was again vetoed in this year's rivers and harbors bill. We managed to keep it in the second omnibus rivers and harbors bill which was signed by the President this year. $128,000 appropriations were voted to start construction.

Red Lake $100 per capita payments: Authorized to be paid out of proceeds from the Red Lake sawmill owned by the Red Lake Indians. I regret that the amendments in the bill were not first approved by the Indian citizens of the Red Lake Reservation because there is no tribal government at present.

Cystic fibrosis, dread children's disease: My bill to authorize funds for research stimulated an appropriation of $1,082,000 directly to the Department of Health, Education, and Welfare for research. This is the first Federal appropriation specifically earmarked for a relatively unknown but the third most fatal children's disease.

AGRICULTURE COMMITTEE ACTIVITY

Omnibus family farm legislation: The first omnibus family farm bill, based on the parity income principle, to come out of the House Agriculture Committee, was reported to the floor this year by a 2 to 1 majority. However, lack of favorable city publicity build-up and its new principles which were relatively unknown, caused the House to kill the rule on this far-sighted proposal. This move set in motion specific legislation for the family farm.

Family farm subcommittee hearing was held in Fergus Falls last November. It was very helpful in development of the omnibus family farm bill. It was a milestone in securing grassroots testimony and statements of fact and experience of family farmers.

Farm support price freeze bill, to keep 1957 farm level prices as a stopgap measure, was passed by the Congress last March, but vetoed by the President.

I introduced a total of 45 bills, 24 of them agriculture bills. The agriculture bills were:

House Joint Resolution 55, production and utilization of food and fiber.

H. R. 4961, school lunch: Two half pints milk daily per schoolchild.

H. R. 4962, wheat marketing quota amendment.

H. R. 4963, potato grade labeling.

H. R. 5204, family farm parity income.

H. R. 5992, auxiliary credit resources for family-type farm.

H. R. 6319, extend crop insurance in disaster areas.

H. R. 6320, democratically elected farmer committeemen.

H. R. 6321, price reporting and research for forest products.

H. R. 6684, permit grazing land in conservation reserve.

H. R. 6752, price support level and acreage allotment in 1957, no less than those in effect in 1956.

H. R. 6840, supplemental direct assistance to extremely low income family farms.

H. R. 6841, full parity family farm income protection.

H. R. 6950, potatoes and other nonbasics participate in acreage reserve program.

H. R. 7382, food-fiber stamp plan.

H. R. 8508, two county ASC committees.