[CHAPTER 789]

JOINT RESOLUTION

July 1, 1948
[H. J. Res. 429]
[Public Law 869]

Relating to the marital deduction, for estate-tax purposes, in the case of life insurance or annuity payments.

Internal Revenue Code, amendment.
Ante, pp. 117, 118.

Resolved by the Senate and House of Representatives of the United States of America in Congress assembled, That section 812 (e) (1) (G) of the Internal Revenue Code (relating to life insurance with power of appointment in surviving spouse) is hereby amended to read as follows:

"(G) Life Insurance or Annuity Payments With Power of Appointment in Surviving Spouse.—In the case of an interest in property passing from the decedent consisting of proceeds under a life insurance, endowment, or annuity contract, if under the terms of the contract such proceeds are payable in installments or are held by the insurer subject to an agreement to pay interest thereon (whether the proceeds, upon the termination of any interest payments, are payable in a lump sum or in annual or more frequent installments), and such installment or interest payments are payable annually or at more frequent intervals, commencing not later than thirteen months after the decedent's death, and all amounts payable during the life of the surviving spouse are payable only to such spouse, and such spouse has the power to appoint all amounts payable under such contract (exercisable in favor of such surviving spouse, or of the estate of such surviving spouse, or in favor of either, whether or not in each case the power is exercisable in favor of others), with no power in any other person to appoint to any person other than the surviving spouse any part of the amounts payable under such contract—

"(i) such proceeds shall, for the purposes of subparagraph (A), be considered as passing to the surviving spouse, and

"(ii) no part of such proceeds shall, for the purposes of subparagraph (B) (i), be considered as passing to any person other than the surviving spouse.

This subparagraph shall be applicable only if, under the terms of the contract, such power in the surviving spouse to appoint, whether exercisable by will or during life, is exercisable by such spouse alone and in all events."

Applicability.

SEC. 2. The amendment made by this joint resolution shall be applicable with respect to estates of decedents dying after December 31, 1947.

Approved July 1, 1948.

[CHAPTER 790]

AN ACT

July 1, 1948
[H. R. 2352]
[Public Law 870]

To provide for sale to the Crow Tribe of interests in the estates of deceased Crow Indian allottees, and to provide for the sale of certain lands to the Board of County Commissioners of Comanche County, Oklahoma, and for other purposes.

Crow Indian Tribe.
Sale of inherited lands.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That, upon request of the Crow General Council or a committee empowered to act for it, the Secretary of the Interior, or his duly authorized representative, may execute an order transferring interests in inherited lands to the United States in trust for the Crow Tribe, provided (a) tribal funds of the Crow Tribe are available for payment of the purchase price,

(b) a request is presented in writing by or for the heirs as provided in the Crow Act of June 8, 1940 (54 Stat. 252), and the appraised value as determined by the General Council or said committee is accepted by or for the heirs as above provided. The accrued irrigation operation and maintenance charges, if any, which are a lien on the land may remain as a charge against the land and the amount thereof shall be considered in determining the appraised value of the interests. In transferring interests the Secretary of the Interior, or his duly authorized representative, shall give preference so far as possible to transfers to the tribe of interests in estates having the largest number of heirs.

Preference to heirs of deceased.

SEC. 2. Upon request of the General Council or said committee, the Secretary of the Interior, or his duly authorized representative, may approve the sale to any Crow Indian of any lands, title to which is taken in the name of the United States in trust for the Crow Tribe under the first section of this Act, but preference in the sale of any such lands so far as possible shall be given to individual heirs of the deceased allottee with the largest interests. Such sale shall not include any mineral interests belonging to the tribe. Upon payment of the purchase price, the Secretary, or his duly authorized representative, shall, and he is hereby authorized to, convey by appropriate order the interest of the tribe in and to such lands to the purchaser thereof in trust, and such lands shall continue to be nontaxable so long as the lands remain in restricted status. In any case in which irrigation operation and maintenance charges have accrued against the lands sold under this section and remain unpaid at the time of such sale, the obligation to pay such charges shall be assumed by the purchaser. Such charges may be deferred for ten years and the purchaser shall pay such charges in ten equal, annual installments, commencing with the eleventh year.

Deferment of irrigation charges.

Reacquisition and resale of land.

SEC. 3. Interests in lands acquired by the Crow Tribe and sold to one of its members in accordance with the provisions of sections 1 and 2 of this Act may again be acquired and sold pursuant to the same provisions.

Comanche County, Okla.
Sale of land.

SEC. 4. That the Secretary of the Interior with the consent, in writing, of the tribal council representing the Indians of the Kiowa, Comanche, and Apache Reservation, is hereby authorized and directed to sell and convey to the Board of County Commissioners of Comanche County, Oklahoma, for public purposes, to wit: A site for a county hospital for said county upon such terms and conditions as he may prescribe—ten acres from the north one-half of section 30, township 2 north, range 11 west, Indian meridian, and more definitely described as follows:

The southeast quarter of the southeast quarter of the northwest quarter of said section 30, township 2 north, range 11 west, Indian meridian: *Provided*, That out of the proceeds of such sale the sum of $1.25 per acre shall be credited to the general fund of the United States Treasury and the balance shall be deposited in the United States Treasury to the credit of the tribal fund of Indians of the said Kiowa, Comanche, and Apache Reservation.

Credit of proceeds.

Approved July 1, 1948.

[CHAPTER 791]

AN ACT

July 1, 1948
[H. R. 4272]
[Public Law 871]

To provide for the procurement and supply of Government headstones or markers for unmarked graves of members of the armed forces dying in the service or after honorable discharge therefrom, and other persons, and for other purposes.

Deceased veterans.
Headstones or markers.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the Secretary