"Sec. 2. The Secretary of Defense shall advise the Committees on Armed Services of the Senate and the House of Representatives on the first of April and the first of October of each year concerning the regulations governing the lengths of tours of duty outside the continental United States of personnel of the Army, and Air Force, and of any changes therein."

Report to Congressional committees.

Approved March 8, 1948.

# [CHAPTER 104]

#### AN ACT

To authorize the carrying of Civil War battle streamers with regimental colors.

March 9, 1948 [S. 703] [Public Law 437]

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That, in accordance with such regulations as the Secretary of War may prescribe, each regiment and other units of the Army of the United States is hereby authorized to carry appropriate Civil War battle streamers with its regimental colors or standards, upon verification in the War Department that it is entitled to such honors.

Civil War battle streamers.

Approved March 9, 1948.

## [CHAPTER 105]

#### AN ACT

To authorize the President to award the Medal of Honor to the unknown American who lost his life while serving overseas in the armed forces of the United States during the Second World War.

March 9, 1948 [S. 1802] [Public Law 438]

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the President is hereby authorized and directed to award, in the name of the Congress, a Medal of Honor to the unknown American who lost his life while serving overseas in the armed forces of the United States during the Second World War, and who will lie buried in the Memorial Amphitheater of the National Cemetery at Arlington, Virginia, as authorized by the Act of June 24, 1946, Public Law 429, Seventy-ninth Congress. Approved March 9, 1948.

Unknown American of World War II. Medal of Honor.

60 Stat. 302.

[CHAPTER 107]

## AN ACT

To authorize the Secretary of the Army, the Secretary of the Navy, the Secretary of the Air Force, or the Secretary of the Treasury to accept and use gifts, devises, and bequests for schools, hospitals, libraries, cemeteries, and other institutions under the jurisdiction of the Department of the Army, the Department of the Army o ment of the Navy, the Department of the Air Force, or the Department of the Treasury respectively, and for other purposes.

March 11, 1948 [8. 1528]

[Public Law 439]

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the Secretary of the Army, the Secretary of the Navy, the Secretary of the Air Force, or the Secretary of the Treasury is hereby authorized in his discretion to accept, receive, hold, administer, and expend any gift, devise, or bequest of property, real or personal, made on condition that it be used for the benefit of, or in connection with, the establishment, operation, maintenance, or administration of any school, hospital, library, museum, cemetery, or other institution or organization

Military Departments, etc.
Acceptance of gifts, devises, and bequests. Expenses of conveyance

under the jurisdiction of the Department of the Army or the Army, the Department of the Navy or the Navy, the Department of the Air Force or the Air Force, or the Treasury Department or the Coast Guard, respectively. The Secretary of the Army, the Secretary of the Navy, the Secretary of the Air Force, or the Secretary of the Treasury, as the case may be, is further authorized to pay all necessary fees, charges, and expenses in connection with the conveyance or transfer of any such gift, devise, or bequest.

Deposit in Treas-

SEC. 2. Gifts or bequests of money or the proceeds from sales of other property received as gifts or devises pursuant to this Act shall be deposited in the Treasury of the United States under the title "United States Department of the Army General Gift Fund", "United States Department of the Navy General Gift Fund", "United States Department of the Air Force General Gift Fund", or "United States Coast Guard General Gift Fund", as the case may be, and any funds so deposited shall be subject to disbursement by the Secretary of the Army, the Secretary of the Navy, the Secretary of the Air Force, or the Secretary of the Treasury, as the case may be, for the benefit or use of the designated institution or organization, subject to the terms and conditions of any particular gift, devise, or bequest.

Taxes.

SEC. 3. For the purpose of Federal income, estate, and gift taxes, any gift, devise, or bequest of property, real or personal, accepted by the Secretary of the Army, the Secretary of the Navy, the Secretary of the Air Force, or the Secretary of the Treasury under authority of this Act shall be deemed to be a gift, devise, or bequest to or for the use of the United States.

Investments.

Sec. 4. The Secretary of the Treasury is authorized, upon request of the Secretary of the Army, the Secretary of the Navy, the Secretary of the Air Force, or, in his own discretion insofar as the Coast Guard general gift fund is concerned, as the case may be, to invest, reinvest, or retain investments of the money or securities composing the United States Department of the Army general gift fund, the United States Department of the Navy general gift fund, the United States Department of the Air Force general gift fund, or the United States Coast Guard general gift fund, as the case may be, or any part thereof deposited in the Treasury pursuant to section 2 of this Act, in securities of the United States of America or in securities guaranteed as to principal and interest by the United States of America. The interest and profits accruing from such securities shall be deposited to the credit of the United States Department of the Army general gift fund, the United States Department of the Navy general gift fund, the United States Department of the Air Force general gift fund, or the United States Coast Guard general gift fund, as the case may be, and will be available for disbursement as provided in section 2 of this Act.

Interest.

Approved March 11, 1948.

[CHAPTER 108]

AN ACT

March 11, 1948 [S. 1698] [Public Law 440]

To define the exterior boundary of the Uintah and Ouray Indian Reservation in the State of Utah, and for other purposes.

Uintah and Ouray Reservation, Utah. Exterior boundary. Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the exterior boundary of the Uintah and Ouray Reservation in Grand and Uintah Counties, in the State of Utah, for the benefit of the Ute Indian Tribe of the Uintah and Ouray Reservation, is hereby extended to include the following area:

Beginning at the northwest corner of section 18, township 9 south, range 20 east, Salt Lake meridian, and running thence west to Green

River;