

TITLE 42.—THE PUBLIC HEALTH AND WELFARE

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Chapter I.—THE PUBLIC HEALTH SERVICE

GENERAL

§ 8. Use of service in time of war.

CROSS REFERENCES

Admission to hospitals other than St. Elizabeths during present war and six months thereafter, see note preceding section 191 of Title 24, Hospitals, Asylums, and Cemeteries.

§ 11a. Same; pay and allowances; reversion in grade on expiration of his commission.

CROSS REFERENCES

Pay and allowances of officers of equivalent rank of general officers, see section 107 of Title 37, Pay and Allowances.

§ 21. National Institute of Health; National Advisory Health Council.

TRANSFER OF FUNCTIONS

Bureau of Animal Industry consolidated with certain other agencies into Agricultural Research Administration for duration of war, see Ex. Ord. No. 9069, set out in note under section 601 of Appendix to Title 50, War.

§ 42. Officers disabled by sickness or injury; medical, surgical, and hospital services and supplies.

Officers of the Public Health Service when disabled on account of sickness or injury incurred in line of duty shall be entitled to medical, surgical, and hospital services and supplies under such regulations as the Federal Security Administrator may prescribe. (Apr. 9, 1930, ch. 125, § 12, 46 Stat. 152; Reorg. Plan No. I, § 201, eff. July 1, 1939, 4 Fed. Reg. 2728, 53 Stat. 1424.)

PAY

CROSS REFERENCES

Pay and allowances generally, see Title 37, Pay and Allowances.

§§ 64, 64b.

CODIFICATION

Sections have been eliminated from the Code. Present provisions on this subject are contained in section 112 of Title 87, Pay and Allowances.

§ 64c. Transportation of school children stationed at certain hospitals.

REPEATED.—Act July 1, 1941, ch. 269, title II, 55 Stat. 483; act July 2, 1942, ch. 475, title II, 56 Stat. 582.

§ 68. Transportation funds for shipment of deceased officers.

REPEATED.—Act July 1, 1941, ch. 269, title II, 55 Stat. 480.

Chapter 7.—SOCIAL SECURITY ACT

SUBCHAPTER V.—GRANTS TO STATES FOR MATERNAL AND CHILD WELFARE

MATERNAL AND CHILD HEALTH SERVICES

§ 704a. Allotments excluded from computation.

REPEATED.—Act July 1, 1941, ch. 269, title I, 55 Stat. 469; act July 2, 1942, ch. 475, title I, 56 Stat. 565.

SUBCHAPTER IX.—TAX ON EMPLOYERS OF EIGHT OR MORE

§ 1101. Imposition of tax.

CREDITS AGAINST SOCIAL SECURITY TAX

Act May 28, 1938, ch. 289, § 810, 52 Stat. 576, was affected by act Sept. 20, 1941, 12:15 p. m., E. S. T., ch. 412, title VII, § 701 (c), 55 Stat. 728, relating to credit against Federal unemployment taxes, set out in note under this section.

CREDIT AGAINST FEDERAL UNEMPLOYMENT TAXES

Act Oct. 8, 1940, 11 p. m., E. S. T., ch. 757, title VII, § 701, 54 Stat. 1017, was affected by act Sept. 20, 1941, 12:15 p. m., E. S. T., ch. 412, title VII, § 701 (c), 55 Stat. 728, set out below.

Act Sept. 20, 1941, 12:15 p. m., E. S. T., ch. 412, title VII, § 701, 55 Stat. 727, provided as follows:

“(a) *Allowance of Credit Against Tax for 1936, 1937, and 1938.*—Against the tax imposed by section 901 of the Social Security Act (Title 42, § 1101) for the calendar year 1936, 1937, or 1938, any taxpayer shall be allowed credit (if credit is not allowable under section 902 of such Act (Title 42, § 1102)) for the amount of contributions paid by him into an unemployment fund under a State law—

“(1) Before the sixtieth day after the date of the enactment of this Act, if such credit is claimed before the expiration of six months after such date of enactment;

“(2) Without regard to the date of payment, with respect to wages paid after September 19, 1939;

“(3) Without regard to the date of payment, if the assets of the taxpayer are, at any time during the fifty-nine-day period following such date of enactment, or were at any time during the period August 11, 1939, to October 8, 1939, inclusive, or the period October 9, 1940, to December 6, 1940, inclusive, in the custody or control of a receiver, trustee, or other fiduciary appointed by, or under the control of, a court of competent jurisdiction.

The provisions of the Social Security Act (Title 42, § 301 et seq.) in force prior to February 11, 1939 (except the provision limiting the credit to amounts paid before the date of filing returns), shall apply to allowance of credit under this subsection; except that the amount of credit against the tax for the calendar year 1936, 1937, or 1938, for contributions paid after December 6, 1940, shall not (unless the credit is allowable on account of paragraph (2) or (3)) exceed 90 per centum of the amount which would have been allowable as credit on account of such contributions had they been paid before the last day upon which the taxpayer was required under section 905 of such Act (Title 42, § 1105) to file a return for such year. The terms used in this subsection shall have the same meaning as when used in title IX of such Act (Title 42, § 1101 et seq.) prior to February 11, 1939. The total credit allowable against the tax imposed by section 901 of such Act (Title 42, § 1101) for the calendar

year 1936, 1937, or 1938 shall not exceed 90 per centum of such tax.

"(b) *Allowance of Credit Against Tax for 1939 and 1940.*—Against the tax imposed by the Federal Unemployment Tax Act (Title 26, § 1600 et seq.) for the calendar year 1939 or 1940, any taxpayer shall be allowed credit (if credit is not allowable under section 1601 of such act) (Title 26, § 1601) for the amount of contributions paid by him into an unemployment fund under a State law—

"(1) Before the sixtieth day after the date of the enactment of this Act, if such credit is claimed before the expiration of six months after such date of enactment;

"(2) Without regard to the date of payment, if the assets of the taxpayer are, at any time during the fifty-nine-day period following such date of enactment, or were at any time during the period from the last day upon which the taxpayer was required under section 1604 of the Federal Unemployment Tax Act (Title 26, § 1604) to file a return of the tax against which credit is claimed to June 30 next following such last day, inclusive, or (in the case of credit against the tax for the calendar year 1939) the period October 9, 1940, to December 6, 1940, inclusive, in the custody or control of a receiver, trustee, or other fiduciary appointed by, or under the control of, a court of competent jurisdiction.

The provisions of the Federal Unemployment Tax Act (Title 26, § 1600 et seq.) (except section 1601 (a) (3)) (Title 26, § 1601 (a) (3)) including such provisions as modified by section 902 (e) of the Social Security Act Amendments of 1939 (Title 26, § 1601 note), shall apply to allowance of credit under this subsection. The amount of such credit against the tax for the calendar year 1939 or 1940, in the case of contributions paid after the last day upon which the taxpayer was required under section 1604 of the Federal Unemployment Tax Act (Title 26, § 1604) to file a return for such year, shall not (unless the credit is allowable on account of paragraph (2)) exceed 90 per centum of the amount which would have been allowable as credit on account of such contributions had they been paid on or before such last day. The terms used in this subsection shall have the same meaning as when used in the Federal Unemployment Tax Act (Title 26, § 1600 et seq.). The total credit allowable against the tax imposed by such Act (Title 26, § 1600 et seq.) for the calendar year 1939 or 1940 shall not exceed 90 per centum of such tax.

"(c) *Refund.*—Refund, credit, or abatement of the tax (including penalty and interest assessed or collected with respect thereto, if any), based on any credit allowable under subsection (a) or (b), may be made in accordance with the provisions of law applicable in the case of erroneous or illegal assessment or collection of the tax (including statutes of limitations). No interest shall be allowed or paid on the amount of any such credit or refund. On and after the date of the enactment of this Act no refund, credit, or abatement shall be allowed based on any credit allowable under section 810 of the Revenue Act of 1938 (Title 42, § 1101 note), section 902 (a) of the Social Security Act Amendments of 1939 (Title 42, § 1102 note), or section 701 of the Second Revenue Act of 1940 (Title 26, § 1600 note; Title 42, § 1101 note)."

§ 1102. Credit against tax.

CREDITS AND SOCIAL SECURITY TAX

Act Aug. 10, 1939, ch. 666, title IX, § 902 (a), 53 Stat. 1399, was affected by act Sept. 20, 1941, 12:15 p. m., E. S. T., ch. 412, title VII, § 701 (c), 55 Stat. 728, relating to credit against Federal unemployment taxes, set out in note under section 1101 of this title.

§ 1109. Additional credit against tax.

CROSS REFERENCES

Allowance of credit against Federal Unemployment Taxes for 1936, 1937, and 1938, see note under section 1101 of this title.

Chapter 8.—LOW-RENT HOUSING

§ 1402. Definitions.

TRANSFER OF FUNCTIONS

Consolidation of United States Housing Authority and other agencies into the National Housing Agency during present war, see note under section 1403 of this title.

§§ 1403, 1404.

TRANSFER OF FUNCTIONS

United States Housing Authority consolidated with other agencies into the National Housing Agency during present war, see Ex. Ord. No. 9070, set out in note under section 601 of Appendix to Title 50, War.

§ 1405. Same; miscellaneous provisions.

TRANSFER OF FUNCTIONS

Consolidation of United States Housing Authority and other agencies into the National Housing Agency during present war, see note under section 601 of Appendix to Title 50, War.

CROSS REFERENCES

United States obligations and evidences of ownership issued after March 27, 1942, as subject to Federal taxation, see section 742a of Title 31, Money and Finance.

§§ 1406–1406b.

TRANSFER OF FUNCTIONS

Consolidation of United States Housing Authority and other agencies into the National Housing Agency during present war, see note under section 1403 of this title.

§ 1406c. Same; expense of construction advisers on non-Federal projects.

All necessary expenses of providing construction advisers and their staffs at the sites of non-Federal projects, and of paying the accrued annual leave of such construction advisers and their staffs (including annual leave accrued prior to June 27, 1942), in connection with the construction of such non-Federal projects by public housing agencies with the aid of the United States Housing Authority, shall be reimbursed or paid by such agencies, and expenditures by the Authority from such receipts shall be considered nonadministrative expenses. (As amended Apr. 5, 1941, ch. 40, § 1, 55 Stat. 111; June 27, 1942, ch. 450, § 1, 56 Stat. 410.)

TRANSFER OF FUNCTIONS

Consolidation of United States Housing Authority and other agencies into the National Housing Agency during present war, see note under section 1403 of this title.

§§ 1407–1419.

TRANSFER OF FUNCTIONS

Consolidation of United States Housing Authority and other agencies into the National Housing Agency during present war, see note under section 1403 of this title.

§ 1420. Issuance of obligations by Authority—(a) Authorization; form; amount.

The Authority is authorized to issue obligations in the form of notes, bonds, or otherwise, which it may sell to obtain funds for the purposes of this chapter. The Authority may issue such obligations in an amount not to exceed \$800,000,000, exclusive of any obligations which may be issued for refunding purposes. Such obligations shall be in such forms and denominations, mature within such periods not exceeding sixty years from date of issue, bear such rates of interest not exceeding 4 per centum per annum.