

Terms, conditions, and limitations.

309 (b)) to read as follows: "The Commission shall specify in the permit the business of the contract carrier covered thereby and the scope thereof, and it shall attach to it at the time of issuance, and from time to time thereafter, such reasonable terms, conditions, and limitations, consistent with the character of the holder as a contract carrier, including terms, conditions and limitations respecting the person or persons and the number or class thereof for which the contract carrier may perform transportation service, as may be necessary to assure that the business is that of a contract carrier and within the scope of the permit, and to carry out with respect to the operation of such carrier the requirements established by the Commission under section 204 (a) (2) and (6): *Provided*, That within the scope of the permit and any terms, conditions or limitations attached thereto, the carrier shall have the right to substitute or add to its equipment and facilities as the development of its business may require: *Provided further*, That no terms, conditions or limitations shall be imposed in any permit issued on or before the effective date of this proviso which shall restrict the right of the carrier to substitute similar contracts within the scope of such permit; or to add contracts within the scope of such permit unless upon investigation on its own motion or petition of an interested carrier the Commission shall find that the scope of the additional operations of the carrier is not confined to those of a contract carrier as defined in section 203 (a) (15), as in force on and after the effective date of this proviso."

Approved August 22, 1957.

## Public Law 85-164

### AN ACT

August 22, 1957  
[H. R. 1058]

To preserve the Key deer and other wildlife resources in the Florida Keys by the establishment of a National Key Deer Refuge in the State of Florida.

National Key  
Deer Refuge, Fla.  
Establishment.

*Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled*, That, in order to protect and preserve in the national interest the Key deer and other wildlife resources in the Florida Keys, the Secretary of the Interior is authorized to acquire title, in such manner as he shall consider to be in the public interest, including but not limited to donation, the use of donated funds, and exchange for unreserved public land or interests therein when such exchanges involve properties of approximately equal value, not to exceed one thousand acres of the lands or interests therein in townships 65 and 66 south, ranges 28, 29, and 30 east, Monroe County, Florida, as he shall find to be suitable for the conservation and management of the said Key deer and other wildlife: *Provided, however*, That no land shall be acquired by condemnation on any island that is traversed at any point by United States Highway Numbered 1. The properties so acquired shall constitute the National Key Deer Refuge, and shall be administered by the Secretary of the Interior in accordance with the laws and regulations relating to the national wildlife refuges, including, but not limited to, sections 4, 7, and 8 of the Act of March 10, 1934, as amended by the Act of August 14, 1946 (60 Stat. 1080; 16 U. S. C., 1952 edition, secs. 664, 666a, and 666b), relating to the conservation of wildlife, fish, and game.

SEC. 2. In furtherance of the aforesaid purposes, the Secretary may take such action and make such expenditures as he shall find to be necessary in order to secure satisfactory title in the United States to such

properties, including the payment of expenses incidental to the location, examination, and survey of such lands and the acquisition of title thereto; but no payment shall be made for any such lands until the title thereto shall be satisfactory to the Attorney General: *Provided*, That the acquisition of such lands or interests therein by the United States shall in no case be defeated because of rights-of-ways, easements, exceptions, and reservations which, in the opinion of the Secretary of the Interior, will not interfere materially with the use of such properties for the purposes of this Act.

SEC. 3. There is hereby authorized to be appropriated from time to time out of any money in the Treasury not otherwise appropriated, such amounts as may be necessary to effectuate the purposes of this Act. The Secretary shall not utilize more than \$35,000 from appropriated funds for the acquisition of land and interests in land. For the purposes of the immediately preceding sentence, the exchange by the Secretary of lands and interests therein shall not be considered an expenditure from appropriated funds.

Approved August 22, 1957.

Appropriation.

## Public Law 85-165

### AN ACT

August 26, 1957  
[H. R. 232]

To amend the Internal Revenue Code of 1954 with respect to the readjustment of tax in the case of certain amounts received for breach of contract, and to restrict the issuance of certificates for rapid amortization of emergency facilities.

*Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled*, That part I of subchapter Q of chapter 1 of the Internal Revenue Code of 1954 (relating to income attributable to several taxable years) is amended by redesignating section 1305 as section 1306 and by inserting after section 1304 the following new section:

Internal Revenue  
Code of 1954,  
amendments.  
58A Stat. 336; 69  
Stat. 688.

#### “SEC. 1305. BREACH OF CONTRACT DAMAGES.

“(a) GENERAL RULE.—If an amount representing damages is received or accrued by a taxpayer during a taxable year as a result of an award in a civil action for breach of contract or breach of a fiduciary duty or relationship, then the tax attributable to the inclusion in gross income for the taxable year of that part of such amount which would have been received or accrued by the taxpayer in a prior taxable year or years but for the breach of contract, or breach of a fiduciary duty or relationship, shall not be greater than the aggregate of the increases in taxes which would have resulted had such part been included in gross income for such prior taxable year or years.

“(b) CREDITS AND DEDUCTIONS ALLOWED IN COMPUTATION OF TAX.—The taxpayer in computing said tax shall be entitled to deduct all credits and deductions for depletion, depreciation, and other items to which he would have been entitled, had such income been received or accrued by the taxpayer in the year during which he would have received or accrued it, except for such breach of contract or for such breach of a fiduciary duty or relationship. The credits, deductions, or other items referred to in the prior sentence, attributable to property, shall be allowed only with respect to that part of the award which represents the taxpayer's share of income from the actual operation of such property.

“(c) LIMITATION.—Subsection (a) shall not apply unless the amount representing damages is \$3,000 or more.”