

Public Law 87-520

AN ACT

To extend the Renegotiation Act of 1951, and for other purposes.

July 3, 1962
[H. R. 12061]

Renegotiation
Act of 1951, exten-
sion.
73 Stat. 210.

70 Stat. 791.

62 Stat. 928.

65 Stat. 21.
50 USC app. 1218.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That section 102(c) (1) of the Renegotiation Act of 1951, as amended (50 U.S.C. App. 1212(c) (1)), is amended by striking out "June 30, 1962" and inserting in lieu thereof "June 30, 1964".

SEC. 2. (a) Section 108A of the Renegotiation Act of 1951, as amended (50 U.S.C., App., sec. 1218a), is amended to read as follows:

"SEC. 108A. REVIEW OF TAX COURT DECISIONS IN RENEGOTIATION CASES.

"(a) JURISDICTION.—Except as provided in section 1254 of title 28 of the United States Code, the United States Courts of Appeals shall have exclusive jurisdiction to review decisions by the Tax Court of the United States under section 108 of this Act in the same manner and to the same extent as decisions of the district courts in civil actions tried without a jury, except as otherwise provided in this section. In no case shall the question of the existence of excessive profits, or the extent thereof, be reviewed, and findings of fact by the Tax Court shall be conclusive unless such findings are arbitrary or capricious. The judgment of any such court shall be final except that it shall be subject to review, under the limitations herein provided for, by the Supreme Court of the United States upon certiorari, in the manner provided in section 1254 of title 28 of the United States Code.

"(b) POWERS.—Upon such review, such courts shall have only the power to affirm the decision of the Tax Court or to reverse such decision on questions of law and remand the case for such further action as justice may require, except that such court shall not reverse and remand the case for error of law which is immaterial to the decision of the Tax Court.

"(c) VENUE OF APPEALS FROM TAX COURT DECISIONS IN RENEGOTIATION CASES.—A decision of the Tax Court of the United States under section 108 of this Act may, to the extent subject to review, be reviewed by—

"(1) the United States Court of Appeals for the circuit in which is located the office to which the contractor or subcontractor made his Federal income tax return for the taxable year which corresponds to the fiscal year with respect to which such decision of the Tax Court was made, or if no such return was made for such taxable year, then by the United States Court of Appeals for the District of Columbia, or

"(2) any United States Court of Appeals designated by the Attorney General and the contractor or subcontractor by stipulation in writing."

(b) The second sentence of section 108 of such Act is amended to read as follows: "Upon such filing, such court shall have exclusive jurisdiction, by order, to determine the amount, if any, of such excessive profits received or accrued by the contractor or subcontractor, and such determination shall not be reviewed or redetermined by any court or agency except as provided in section 108A."

(c) Section 105(b) (2) of such Act is amended by striking out the last sentence thereof.

(d) The amendments made by this section shall apply only with respect to cases in which the petition for redetermination is filed with the Tax Court of the United States after the date of the enactment of this Act.

Approved July 3, 1962.

Supra.

50 USC app.
1215.

Effective date.