

*Post*, p. 1368. (c) That part of the last sentence of section 3(a) of Reorganization Plan No. 1 of 1968 which relates to the rate of compensation of the Director of the Bureau of Narcotics and Dangerous Drugs has no further effect.

*Post*, p. 1369. (d) That part of the first sentence of section 3(b) of Reorganization Plan No. 2 of 1968 which relates to the compensation of the Urban Mass Transportation Administrator has no further effect.

Approved October 22, 1968.

## Public Law 90-624

### AN ACT

October 22, 1968  
[H. R. 7567]

To amend the Internal Revenue Code of 1954 with respect to the definition of compensation for purposes of tax under the Railroad Retirement Tax Act, and for other purposes.

Taxes.  
Definition of  
compensation.  
68A Stat. 434.  
26 USC 3231.

66 Stat. 168;  
75 Stat. 534.  
8 USC 1101.

50 Stat. 309;  
79 Stat. 860.  
45 USC 228a.

52 Stat. 1095.  
45 USC 351.

Applicability.

26 USC 3201-  
3233.

73 Stat. 28;  
79 Stat. 861.

*Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled*, That section 3231 (e) (1) of the Internal Revenue Code of 1954 (relating to definition of compensation) is amended by inserting after the second sentence the following new sentence: "Such term does not include remuneration for service which is performed by a nonresident alien individual for the period he is temporarily present in the United States as a nonimmigrant under subparagraph (F) or (J) of section 101(a)(15) of the Immigration and Nationality Act, as amended, and which is performed to carry out the purpose specified in subparagraph (F) or (J), as the case may be."

SEC. 2. Section 1(h)(1) of the Railroad Retirement Act of 1937 is amended by inserting after the second sentence the following new sentence: "Such term does not include remuneration for service which is performed by a nonresident alien individual for the period he is temporarily present in the United States as a nonimmigrant under subparagraph (F) or (J) of section 101(a)(15) of the Immigration and Nationality Act, as amended, and which is performed to carry out the purpose specified in subparagraph (F) or (J), as the case may be."

SEC. 3. Section 1(i) of the Railroad Unemployment Insurance Act is amended by inserting after the first sentence the following new sentence: "Such term does not include remuneration for service which is performed by a nonresident alien individual for the period he is temporarily present in the United States as a nonimmigrant under subparagraph (F) or (J) of section 101(a)(15) of the Immigration and Nationality Act, as amended, and which is performed to carry out the purpose specified in subparagraph (F) or (J), as the case may be."

SEC. 4. (a) (1) The amendments made by the first two sections of this Act shall apply with respect to service performed after December 31, 1961.

(2) Notwithstanding the expiration before the date of the enactment of this Act or within 6 months after such date of the period for filing claim for credit or refund, claim for credit or refund of any overpayment of any tax imposed by chapter 22 of the Internal Revenue Code of 1954 attributable to the amendment made by the first section of this Act may be filed at any time within one year after such date of enactment.

(3) Any credit or refund of an overpayment of the tax imposed by section 3201 or 3211 of the Internal Revenue Code of 1954 which is attributable to the amendment made by the first section of this Act shall be appropriately adjusted for any lump-sum payment which has been made under section 5(f)(2) of the Railroad Retirement Act

of 1937 before the date of the allowance of such credit or the making of such refund.

(b) The amendments made by section 3 shall apply with respect to service performed after December 31, 1967.

Approved October 22, 1968.

62 Stat. 577.  
45 USC 228e.

Applicability.

Public Law 90-625

AN ACT

October 22, 1968  
[S. 3736]

To authorize the Secretary of Agriculture to sell to the Village of Central, State of New Mexico, certain lands administered by him formerly part of the Fort Bayard Military Reservation, New Mexico.

*Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled,* That, subject to other provisions of this Act, the Secretary of Agriculture is authorized and directed to sell, in tracts of not less than 40 acres and at market value as determined by him, and to convey to the Village of Central, State of New Mexico, for the purpose of residential and business development, the following described lands formerly part of the Fort Bayard Military Reservation, Grant County, New Mexico, comprising approximately one hundred and seventy-seven acres situated in section 35, township 17 south, range 13 west, New Mexico principal meridian, more particularly described by metes and bounds as follows:

Fort Bayard  
Military Reserva-  
tion, N. Mex.  
Land convey-  
ance.

Beginning at the southwest corner of the parcel herein described, being a point on the northerly right-of-way line of United States Highway Numbered 260 (New Mexico State Highway Department project numbered F-013-1(3)), whence the 2-mile corner on the south boundary of the Fort Bayard Military Reservation (concrete monument in place) bears south 02 degrees 20 minutes 30 seconds east, 366.78 feet distance:

thence north 01 degree 16 minutes 00 seconds west, 439.75 feet distance to a point;

thence north 80 degrees 06 minutes 10 seconds east, 496.21 feet distance to a point;

thence north 14 degrees 22 minutes 10 seconds west, 500.58 feet distance to the northwest corner of the parcel herein described;

thence north 37 degrees 22 minutes 30 seconds east, 1,003.60 feet distance to a point;

thence north 13 degrees 48 minutes 30 seconds east, 439.35 feet distance to a point;

thence north 47 degrees 39 minutes 10 seconds east, 703.80 feet distance to a point;

thence north 48 degrees 30 minutes 00 second east, 490.75 feet distance to a point;

thence north 48 degrees 59 minutes 00 second east, 602.85 feet distance to a point;

thence north 49 degrees 39 minutes 00 second east, 235.52 feet distance to the northeast corner of the parcel herein described, being a point on the westerly line of the old Highway Numbered 180-260 (road to Fort Bayard);

thence south 44 degrees 13 minutes 10 seconds east, 289.71 feet distance along said westerly line of road to Fort Bayard to a point;

thence south 28 degrees 21 minutes 00 second east, 2,267.83 feet distance continuing along said westerly line of road to Fort Bayard to a point;

thence south 11 degrees 27 minutes 00 second east, 355.34 feet distance continuing along said westerly line of road to Fort Bayard to a point;