

shall be glad to move along as fast as I can.

(Mr. CAHILL asked and was given permission to extend his remarks at this point in the RECORD.)

Mr. CAHILL. Mr. Speaker, I rise to compliment and thank the distinguished minority leader, Mr. HALLECK, for the interest, sympathy, and understanding he has demonstrated for those affected by the tragic storm that struck with such fury along the New Jersey coast and brought such suffering and loss to the people of my State. When the gentleman from Indiana took time from his busy schedule to travel to New Jersey and spend his entire weekend viewing and evaluating the scene personally, he again demonstrated the deep concern and real interest he has as one of our national leaders in the general welfare of all of the people of this country. As a result of his personal interest and support the amendment passed in the other body will, I believe, receive unanimous approval in the House.

As one who has also personally viewed the destruction and who has personal knowledge of the great loss of life and of property resulting from this storm I join the gentleman from Indiana in supporting this amendment and urge its unanimous adoption by the House.

Mr. BOGGS. Mr. Speaker, will the gentleman from Tennessee yield?

Mr. BAKER. I yield.

Mr. BOGGS. Mr. Speaker, the bill of which I was the author was the vehicle for this amendment, which I am very happy to support. I come from an area which is occasionally subject to hurricanes and the damage resulting from them. I think this is a very fine amendment and one which will give some degree of relief to people who suffered a very great disaster. I hope the House will concur in the Senate amendment.

Mr. BAKER. Mr. Speaker, the minority members of the committee are agreed that we should concur in the Senate amendment.

Mr. McDOWELL. Mr. Speaker, I rise in support of the bill, H.R. 641, as amended, now before the House. The amendment as adopted by the Senate provides for an amendment to the Internal Revenue Code which would allow taxpayers in my State who have suffered severely from the recent coastal storm to take credit for this damage on their 1961 income tax returns rather than having to wait to take such tax credit a year from now. This will greatly aid in providing cash for the purpose of rebuilding for those who have lost their homes and businesses in this disaster.

The change as contemplated by this amendment will not result in any loss in revenue to the Federal Government.

Mr. HARDING. Mr. Speaker, I represent a State which has just suffered an estimated \$13,320,000 damage from floodwaters which swept through homes, businesses, and farms in southern Idaho last month.

Having personally witnessed the devastation wrought these people by elements over which they had no control, I can strongly endorse the tax aid amendment attached to H.R. 641 in the

Senate Monday which would aid flood victims in their economic recovery.

The amendment makes it possible for those living where the President has declared it a disaster area to claim their losses on their current tax return rather than waiting to deduct the losses until the next year.

This would mean disaster victims would have available this additional tax revenue assistance at the time when they most desperately need it. Present tax law provides that such losses can be deducted only in the calendar year in which they occur, so persons hard hit financially by the Idaho flood would get no tax relief until 1963.

Those who have already filed their tax forms can send amended returns to take advantage of this change in the law if the amendment is adopted.

Since this amendment had the support of the Senate and was drafted in cooperation with the Treasury Department, I hope the House will take immediate action to grant this tax relief.

The SPEAKER. Is there objection to the request of the gentleman from Arkansas?

There was no objection.

The Senate amendments were concurred in.

A motion to reconsider was laid on the table.

(Mr. MILLS asked and was given permission to revise and extend his remarks.)

#### PRODUCTION OF CERTAIN EVIDENCE

Mr. CELLER. Mr. Speaker, I ask unanimous consent to take from the Speaker's table the bill (S. 167) to authorize the Attorney General to compel the production of documentary evidence required in civil investigations for the enforcement of the antitrust laws, and for other purposes, together with House amendments thereto, and agree to the conference requested by the Senate, and that conferees be appointed.

The Clerk read the title of the bill.

The SPEAKER. Is there objection to the request of the gentleman from New York?

The Chair hears none, and appoints the following conferees: Messrs. CELLER, ROBINO, ROGERS of Colorado, McCULLOCH, and MEADER.

#### DISTRICT OF COLUMBIA UNEMPLOYMENT COMPENSATION ACT

Mr. JAMES C. DAVIS submitted the following conference report and statement on the bill (H.R. 5968) to amend the District of Columbia Unemployment Compensation Act, as amended:

#### CONFERENCE REPORT (H. REPT. NO. 1474)

The committee of conference on the disagreeing votes of the two Houses on the amendment of the Senate to the bill (H.R. 5968) to amend the District of Columbia Unemployment Compensation Act, as amended, having met, after full and free conference, have agreed to recommend and do recommend to their respective Houses as follows:

That the House recede from its disagreement to the amendment of the Senate and

agree to the same with an amendment as follows: In lieu of the matter proposed to be inserted by the Senate amendment insert the following: "That subsection (b) (5) (G) of the first section of the District of Columbia Unemployment Compensation Act (D.C. Code, sec. 46-301(b) (5) (G)) is amended by striking out 'religious, charitable, scientific, literary, or educational purposes,' and inserting in lieu thereof 'religious, or charitable purposes.'"

"Sec. 2. The first section of the District of Columbia Unemployment Compensation Act (D.C. Code, sec. 46-301) is further amended by adding at the end thereof the following:

"(v) The term 'insured work' means employment for employers."

"Sec. 3. Section 3(c) (1) of the District of Columbia Unemployment Compensation Act (D.C. Code, sec. 46-303(c) (1)) is amended to read as follows:

"(1) The Board shall maintain a separate account for each employer, and shall credit his account with all of the contributions paid by him after June 30, 1939, with respect to employment subsequent to May 31, 1939. Each year the Board shall credit to each of such accounts having a positive reserve on the computation date, the interest earned from the Federal Government in the following manner: Each year the ratio of the credit balance in each individual account to the total of all the credit balances in all employer accounts shall be computed as of such computation date, and an amount equal to the interest credited to the District's account in the unemployment trust fund in the Treasury of the United States for the four most recently completed calendar quarters shall be credited prior to the next computation date on the pro rata basis to all employers' accounts having a credit balance on the computation date. Such amount shall be prorated to the individual accounts in the same ratio that the credit balance in each individual account bears to the total of the credit balances in all such accounts. In computing the amount to be credited to the account of an employer as a result of interest earned by funds on deposit in the unemployment trust fund in the Treasury of the United States to the account of the District, any voluntary contribution made by an employer after June 30 of any year shall not be considered a part of the account balance of the employer until the next computation date occurring after such voluntary contribution was made. Nothing in this Act shall be construed to grant any employer or individual in his service prior claims or rights to the amounts paid by him into the fund either on his own behalf or on behalf of such individuals."

"Sec. 4. Section 3(c) (8) (i) of the District of Columbia Unemployment Compensation Act (D.C. Code, sec. 46-303(c) (8) (i)) is amended to read as follows:

"(i) If as of the computation date the total of all contributions credited to any employer's account, with respect to employment since May 31, 1939, is in excess of the total benefits paid after June 30, 1939, then chargeable or charged to his account, such excess shall be known as the employer's reserve, and his contribution rate for the ensuing calendar year or part thereof shall be—

"(A) 2.7 per centum if such reserve is less than 0.8 per centum of his average annual payroll;

"(B) 2 per centum if such reserve equals or exceeds 0.8 per centum but is less than 1.3 per centum of his average annual payroll;

"(C) 1.5 per centum if such reserve equals or exceeds 1.3 per centum but is less than 1.8 per centum of his average annual payroll;

"(D) 1 per centum if such reserve equals or exceeds 1.8 per centum but is less than