

78TH CONGRESS
2^D SESSION

H. R. 5512

IN THE HOUSE OF REPRESENTATIVES

NOVEMBER 21, 1944

Mr. DOUGHTON of North Carolina introduced the following bill; which was referred to the Committee on Ways and Means

A BILL

To extend certain privileges, exemptions, and immunities to the United Nations Relief and Rehabilitation Administration and to the officials and employees thereof, and for other purposes.

1 *Be it enacted by the Senate and House of Representa-*
2 *tives of the United States of America in Congress assembled,*
3 That the United Nations Relief and Rehabilitation Admin-
4 istration shall, insofar as concerns suits and judicial process,
5 customs duties, the registration of foreign agents, the right
6 to hold property, and the inviolability of archives, be entitled
7 to the privileges, exemptions, and immunities accorded under
8 similar circumstances to foreign governments.

9 SEC. 2. Pursuant to regulations prescribed by the

1 Secretary of the Treasury, the baggage and effects of alien
2 officers and employees of the United Nations Relief and
3 Rehabilitation Administration, or of aliens designated by
4 foreign governments to serve as their representatives in or
5 to such organization, or of the families, suites, and servants
6 of such representatives, officers, or employees, shall be
7 admitted free of customs duty without entry and free of
8 internal revenue tax. The baggage and effects of such
9 representatives shall remain inviolate and such representa-
10 tives shall not be detained nor inconvenienced.

11 SEC. 3. The Internal Revenue Code is hereby amended
12 as follows:

13 (a) Effective with respect to taxable years beginning
14 after December 31, 1943, section 116 (a), relating to the
15 exclusion from gross income of earned income from sources
16 without the United States, is amended by inserting at the
17 end of the parenthetical clause in paragraphs (1) and (2)
18 the words "or the United Nations Relief and Rehabilitation
19 Administration".

20 (b) Effective with respect to taxable years beginning
21 after December 31, 1943, section 116 (c), relating to the
22 exclusion from gross income of income of foreign govern-
23 ments, is amended to read as follows:

24 "(c) INCOME OF FOREIGN GOVERNMENTS AND SO
25 FORTH.—The income of foreign governments or the United

1 Nations Relief and Rehabilitation Administration received
2 from investments in the United States in stocks, bonds, or
3 other domestic securities, owned by such foreign govern-
4 ments or by the United Nations Relief and Rehabilitation
5 Administration, or from interest on deposits in banks in the
6 United States of moneys belonging to such foreign govern-
7 ments or the United Nations Relief and Rehabilitation Ad-
8 ministration, or from any other source within the United
9 States.”

10 (c) Effective with respect to taxable years beginning
11 after December 31, 1943, section 116 (h) (1), relating
12 to the exclusion from gross income of amounts paid em-
13 ployees of foreign governments, is amended to read as
14 follows:

15 “(1) RULE FOR EXCLUSION.—Wages, fees, or sal-
16 ary of any employee of a foreign government or of
17 the United Nations Relief and Rehabilitation Adminis-
18 tration or of the Commonwealth of the Philippines
19 (including a consular or other officer, or a nondiplomatic
20 representative) received as compensation for official
21 services to such government, the United Nations Relief
22 and Rehabilitation Administration, or such Common-
23 wealth—

24 “(A) If such employee is not a citizen of the
25 United States, or is a citizen of the Commonwealth

1 of the Philippines (whether or not a citizen of the
2 United States) ; and

3 “(B) If, in the case of an employee of the
4 United Nations Relief and Rehabilitation Adminis-
5 tration, such employee is not a resident of the
6 United States; and

7 “(C) If, in the case of an employee of a foreign
8 government or of the Commonwealth of the Philip-
9 pines, the services are of a character similar to those
10 performed by employees of the Government of the
11 United States in foreign countries or in the Com-
12 monwealth of the Philippines, as the case may be;
13 and

14 “(D) If, in the case of an employee of a for-
15 eign government or the Commonwealth of the
16 Philippines, the foreign government or the Com-
17 monwealth grants an equivalent exemption to em-
18 ployees of the Government of the United States
19 performing similar services in such foreign country
20 or such commonwealth, as the case may be.”

21 (d) Effective January 1, 1945, section 1426 (b), defin-
22 ing the term “employment” for the purposes of the Federal
23 Insurance Contributions Act, is amended (1) by striking
24 out the word “or” at the end of subparagraph (14), (2) by
25 striking out the period at the end of subparagraph (15) and

1 inserting in lieu thereof a semicolon and the word "or", and
2 (3) by inserting at the end of the subsection the following
3 new subparagraph:

4 “(16) Service performed in the employ of the
5 United Nations Relief and Rehabilitation Administra-
6 tion.”

7 (e) Effective January 1, 1945, section 1607 (c), defin-
8 ing the term "employment" for the purposes of the Federal
9 Unemployment Tax Act, is amended (1) by striking out the
10 word "or" at the end of subparagraph (14), (2) by striking
11 out the period at the end of subparagraph (15) and insert-
12 ing in lieu thereof a semicolon and the word "or", and (3)
13 by inserting at the end of the subsection the following new
14 subparagraph:

15 “(16) Service performed in the employ of the
16 United Nations Relief and Rehabilitation Administra-
17 tion.”

18 (f) Section 1621 (a) (5), relating to the definition of
19 "wages" for the purpose of collection of income tax at the
20 source, is amended by inserting after the words "foreign
21 government" the words "or the United Nations Relief and
22 Rehabilitation Administration".

23 (g) Section 3466 (a), relating to exemption from com-
24 munications taxes, is amended by inserting immediately after

1 the words "the District of Columbia" a comma and the words
2 "or the United Nations Relief and Rehabilitation Adminis-
3 tration".

4 (h) Section 3469 (f) (1), relating to exemption from
5 the tax on transportation of persons, is amended by inserting
6 immediately after the words "the District of Columbia" a
7 comma and the words "or the United Nations Relief and
8 Rehabilitation Administration".

9 (i) Section 3475 (b) (1), relating to exemption from
10 the tax on transportation of property, is amended by insert-
11 ing immediately after the words "the District of Columbia"
12 a comma and the words "or the United Nations Relief and
13 Rehabilitation Administration".

14 SEC. 4. (a) Effective January 1, 1945, section 209
15 (b) of the Social Security Act, defining the term "employ-
16 ment" for the purposes of title II of the Act, is amended
17 (1) by striking out the word "or" at the end of subpara-
18 graph (14), (2) by striking out the period at the end of
19 subparagraph (15) and inserting in lieu thereof a semicolon
20 and the word "or", and (3) by inserting at the end of the
21 subsection the following new subparagraph:

22 " (16) Service performed in the employ of the
23 United Nations Relief and Rehabilitation Administra-
24 tion".

25 (b) No tax shall be collected under title VIII or IX

1 of the Social Security Act or under the Federal Insurance
2 Contributions Act or the Federal Unemployment Tax Act,
3 with respect to services rendered prior to January 1, 1945,
4 which are described in subparagraph (16) of sections 1426
5 (b) and 1607 (c) of the Internal Revenue Code, as
6 amended, and any such tax heretofore collected (including
7 penalty and interest with respect thereto, if any) shall be
8 refunded in accordance with the provisions of law appli-
9 cable in the case of erroneous or illegal collection of the tax.
10 No interest shall be allowed or paid on the amount of any
11 such refund. No payment shall be made under title II of the
12 Social Security Act with respect to services rendered prior
13 to January 1, 1945, which are described in subparagraph
14 (16) of section 209 (b) of such Act, as amended.

15 SEC. 5. (a) Persons designated by foreign govern-
16 ments to serve as their representatives in or to the United
17 Nations Relief and Rehabilitation Administration and its
18 officials and employees and members of their immediate
19 families residing with them, other than nationals or perma-
20 nent residents of the United States, shall, insofar as concerns
21 laws regulating entry into and departure from the United
22 States, alien registration and fingerprinting, the registration
23 of foreign agents, and selective training and service, be
24 entitled to the same privileges, exemptions, and immunities
25 as are accorded under similar circumstances to officials and

1 employees, respectively, of foreign governments, and mem-
2 bers of their families. Representatives of foreign govern-
3 ments in or to the United Nations Relief and Rehabilitation
4 Administration and its principal officers shall be immune
5 from suit and legal process relating to acts performed by
6 them in their official capacity and falling within their
7 functions as such representatives or officers.

8 (b) Section 3 of the Immigration Act approved May 26,
9 1924, as amended (title 8, sec. 203, U. S. C.), is hereby
10 amended by striking out the period at the end thereof and
11 substituting the following language:

12 “(7) An alien entitled to enter the United States
13 as an officer or employee of the United Nations Relief
14 and Rehabilitation Administration, his wife, and his
15 unmarried minor children accompanying or following
16 to join him.”

17 (c) Section 15 of the Immigration Act approved May
18 26, 1924, as amended (title 8, sec. 215, U. S. C.), is hereby
19 amended to read as follows:

20 “SEC. 15. The admission to the United States of an
21 alien excepted from the class of immigrants by clause (1),
22 (2), (3), (4), (5), (6), or (7) of section 3, or declared
23 to be a nonquota immigrant by subdivision (e) of section
24 4, shall be for such time and under such conditions as may
25 be by regulations prescribed (including, when deemed neces-

1 sary for the classes mentioned in clause (2), (3), (4),
2 (6), or (7) of section 3 and subdivision (e) of section 4,
3 the giving of bond with sufficient surety, in such sum and
4 containing such conditions as may be by regulations pre-
5 scribed) to insure that, at the expiration of such time or
6 upon failure to maintain the status under which admitted,
7 he will depart from the United States: *Provided*, That no
8 alien who has been, or who may hereafter be, admitted into
9 the United States under clause (1) or (7) of section 3,
10 as an official of a foreign government, or as a member of
11 the family of such official, or as an officer or employee of
12 the United Nations Relief and Rehabilitation Administration,
13 or as a member of the family of such officer or employee,
14 shall be required to depart from the United States without
15 the approval of the Secretary of State."

16 SEC. 6. (a) No person shall be entitled to claim the
17 benefits of this Act unless he shall have been duly notified,
18 by the government of which he is a representative, or by
19 the United Nations Relief and Rehabilitation Administration,
20 to the Secretary of State and accepted as such by him.

21 (b) Should the Secretary of State determine that the
22 continued presence in the United States of any person entitled
23 to the benefits of this Act is not desirable, he shall so inform
24 the foreign government concerned or the United Nations
25 Relief and Rehabilitation Administration, as the case may

1 be, and after such person shall have had a reasonable length
2 of time, to be determined by the Secretary of State, to depart
3 from the United States, he shall cease to be entitled to such
4 benefits.

5 (c) No person shall, by reason of the provisions of
6 this Act, be considered as receiving diplomatic status or
7 as receiving any of the privileges *incident thereto other
8 than such as are specifically set forth herein.

9 SEC. 7. The privileges, exemptions, and immunities of
10 the United Nations Relief and Rehabilitation Administration
11 and of its officers and employees, and members of their
12 immediate families residing with them provided for in this
13 Act, shall be granted notwithstanding the fact that the
14 similar privileges, exemptions, and immunities granted to a
15 foreign government, its officers, or employees, may be con-
16 ditioned upon the existence of reciprocity by that foreign
17 government.

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