

that it would grant a special benefit to Major Miles which is denied to other Army officers similarly situated.

In the light of the foregoing facts I feel obliged to withhold my approval from the bill.

HARRY S. TRUMAN.

THE WHITE HOUSE, August 5, 1947.

TRANSPORTATION BY MERCHANT VESSELS

H. R. 673. I am withholding my approval from the bill (H. R. 673) to repeal certain provisions authorizing the establishing of priorities in transportation by merchant vessels.

The purpose of the bill is to repeal the act of July 14, 1941, entitled "An act to provide for priorities in transportation by merchant vessels in the interests of national defense, and for other purposes," as amended and extended (55 Stat. 591; 56 Stat. 271).

The act in question, which was known as the Ship Warrants Act, authorized the War Shipping Administration to establish a system of ship warrants which became effective upon approval by President Roosevelt on January 4, 1943. On June 6, 1946, the ship warrant rules and regulations were revoked and on July 25, 1947, the act was repealed by Public Law No. 239.

Accordingly, this legislation is not necessary.

HARRY S. TRUMAN.

THE WHITE HOUSE, August 6, 1947.

MARY JANE SHERMAN AND W. D. SHERMAN

H. R. 704. I have withheld my approval from H. R. 704, a bill for the relief of Mrs. Mary Jane Sherman and W. D. Sherman.

The purpose of this bill is to pay to Mrs. Mary Jane Sherman the sum of \$6,203.20 and to W. D. Sherman the sum of \$311.11 for personal injuries, medical and hospital expenses, and property damage sustained as the result of a collision involving an Army truck which occurred on May 18, 1943, at the intersection of Waukegan Road and Shermer Avenue, Northbrook, Ill.

It appears that on May 18, 1943, at about 11:50 a. m., a Packard sedan owned by W. D. Sherman, and operated by his wife, Mrs. Mary Jane Sherman, had stopped on Shermer Road facing east at its intersection with Waukegan Road in Northbrook, waiting for an automatic traffic light to change from red to green. At the same time an Army 2½-ton truck, operated by an enlisted man on official business, was proceeding south on Waukegan Road at an estimated speed of about 15 miles per hour approaching said intersection. A tractor with a semitrailer attached, owned by the Kool-Rite Sales Co., of Chicago, Ill., and operated by its employee, Frank Zvokel, Jr., was also proceeding south on Waukegan Road following the Army truck. The Army driver gave a signal indicating his intention to make a right turn onto Shermer Road and had started to make such turn when the driver of the tractor and semitrailer of the Kool-Rite Sales Co. attempted to pass the Army truck on the right and the tractor struck the Army truck on its right rear fender, run-

ning board, and front fender, forcing the Army vehicle to the left where it stopped in the center of the intersection. The civilian tractor and semitrailer continued across Shermer Road and collided with the front part of the Sherman automobile. As a result of the collision Mr. Sherman's automobile was damaged in the amount of \$311.11 and Mrs. Sherman was personally injured. Mr. Sherman was not riding in his automobile at the time of the accident.

While Mrs. Sherman received bruises and shock in the accident, it does not appear that she sustained any fracture. It appears that Mrs. Sherman was suffering from a rather severe arterial hypertension at the time of the accident, which finally culminated in an apoplectic stroke in August 1944, and that she has been treated by a number of physicians since the time of the accident and has incurred a considerable amount of medical and hospital expenses. It further appears that at the time of her admission to a hospital in August 1944 she had a blood pressure of 220/125, and that the diagnosis upon her admission to the hospital was "malignant hypertension with encephalopathy." Some of her physicians have attributed her condition subsequent to the accident to the injuries sustained by her in the accident, while others disagree.

After a review of the evidence relating to the injury of Mrs. Sherman and her subsequent condition, the Surgeon General of the Army in a statement, dated July 28, 1947, said:

Following a careful review of the case of Mrs. Mary Jane Sherman by this office, no direct relationship can be found between injuries sustained in an accident May 18, 1943, and a cerebral vascular accident that she suffered on or about August 5, 1944.

It appears that the insurance company which carried the liability insurance on the Kool-Rite Sales Co.'s tractor and semitrailer involved in this accident paid to Mrs. Sherman the sum of \$3,500 upon her execution of a covenant not to sue said insured for the personal injuries which she sustained as a result of the accident.

I am convinced that this accident was primarily due to the negligence of the driver of the vehicle of the Kool-Rite Sales Co. in that he was operating said vehicle at a speed which was greater than was reasonable and prudent under the conditions then existing, was not maintaining a proper lookout, and was attempting to pass the Army truck on the right while the latter vehicle was entering an intersection, without assuring himself that such a movement could be made in safety. I am of the further view that there is no equitable basis on which Mrs. Sherman, after having been paid a substantial sum by the insurer of the Kool-Rite Sales Co. for the personal injuries sustained by her in this accident—the insurer thereby tacitly recognizing the liability of its insured for the accident and the resulting injury of Mrs. Sherman and the damage caused to Mr. Sherman's automobile—should now be paid an additional sum by the United States. Moreover, it appears that the sum of \$3,500 paid to Mrs. Sherman by the insurer of the Kool-Rite Sales Co.

constitutes an adequate settlement for all of the injuries sustained by her which may reasonably be attributed to this accident.

In the light of the foregoing facts there would not appear to be any justifiable basis for the granting of awards to these claimants. I, therefore, feel obligated to withhold my approval from the bill.

HARRY S. TRUMAN.

THE WHITE HOUSE, August 1, 1947.

REFUND OF TAXES

H. R. 981. I have withheld my approval of H. R. 981, a bill "to amend section 2 of the act of January 29, 1942 (56 Stat. 21), relating to the refund of taxes illegally paid by Indian citizens."

H. R. 981 would amend section 2 of the act of January 29, 1942 (56 Stat. 21), to direct the refund of certain income taxes to Indians falling within designated classes who filed claims for refunds under that act but whose claims were rejected. All claims for refund properly filed under the act of January 29, 1942, relating to taxes illegally assessed upon the income of the Indians concerned, have been paid. The rejected claims which H. R. 981 would allow, related to legally collected taxes paid on income received during the taxable years from 1913 to April 26, 1931, the termination date for all restrictions on alienability and taxability of lands belonging to the affected Indians.

It has been clearly established by the courts that the Indians in question were fully taxable upon the income involved. Accordingly, the effect of H. R. 981 is to set up retroactively a period of exemption prior to 1931 when it is clear that the Indians concerned were taxable during that period. There appears to be no satisfactory reason why a particular group on whom taxes were legally assessed should be classified with other groups from whom taxes were collected illegally.

Another objectionable feature of the bill is the provision for the payment of interest at 4 percent per annum for the years before and since 1931 when these persons had no claim, legal or equitable, to refund of the taxes paid. The amount of interest payable under the bill would almost equal the taxes. It would be unsound policy and an inadvisable precedent to provide for the payment of interest on these refunds of taxes which were legally and properly collected.

For these reasons, I have withheld my approval of the bill.

HARRY S. TRUMAN.

THE WHITE HOUSE, July 30, 1947.

COINAGE OF 50-CENT PIECES

H. R. 1180. I am withholding my approval of H. R. 1180, to authorize the coinage of 50-cent pieces in commemoration of the one hundredth anniversary of the admission of Wisconsin into the Union as a State.

The proposed legislation would authorize the coinage of not to exceed 500,000 silver 50-cent pieces in commemoration of the one hundredth anniversary of the admission of Wisconsin into the Union.