

70A Stat. 285.

(2) Section 5133 is amended by striking out in the second sentence of subsection (a) the words "Bureau of Aeronautics" and inserting in lieu thereof the words "Bureau of Naval Weapons".

70A Stat. 286,  
289.  
Repeal.

(3) Sections 5136 and 5144 are repealed.

(4) The analysis is amended by striking out the following items:

"5136. Bureau of Aeronautics: Chief; Deputy Chief.

"5144. Bureau of Ordnance: Chief; Deputy Chief."

Transfer of  
funds.

SEC. 3. The unexpended balances of appropriations and funds available for use in connection with the exercise of any function transferred to the Bureau of Naval Weapons shall be transferred in the manner provided by section 407 of the National Security Act of 1947, as amended (5 U.S.C. 172f), for use in connection with the transferred functions.

63 Stat. 585.

Approved August 18, 1959.

# Public Law 86-175

## AN ACT

August 21, 1959  
[H. R. 137]

To allow a deduction, for Federal estate tax purposes, in the case of certain transfers to charities which are subjected to foreign death taxes.

Taxes.  
Estate tax de-  
duction.  
70 Stat. 23.  
26 USC 2053.

*Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled,* That section 2053(d) of the Internal Revenue Code of 1954 (relating to deductions from the gross estate for certain State death taxes) is amended to read as follows:

"(d) CERTAIN STATE AND FOREIGN DEATH TAXES.—

68A Stat. 373.

68A Stat. 803.

"(1) GENERAL RULE.—Notwithstanding the provisions of subsection (c) (1) (B) of this section, for purposes of the tax imposed by section 2001 the value of the taxable estate may be determined, if the executor so elects before the expiration of the period of limitation for assessment provided in section 6501, by deducting from the value of the gross estate the amount (as determined in accordance with regulations prescribed by the Secretary or his delegate) of—

68A Stat. 390,  
398.

"(A) any estate, succession, legacy, or inheritance tax imposed by a State or Territory or the District of Columbia upon a transfer by the decedent for public, charitable, or religious uses described in section 2055 or 2106(a) (2), and

"(B) any estate, succession, legacy, or inheritance tax imposed by and actually paid to any foreign country, in respect of any property situated within such foreign country and included in the gross estate of a citizen or resident of the United States, upon a transfer by the decedent for public, charitable, or religious uses described in section 2055.

68A Stat. 397-  
400.

The determination under subparagraph (B) of the country within which property is situated shall be made in accordance with the rules applicable under subchapter B (sec. 2101 and following) in determining whether property is situated within or without the United States. Any election under this paragraph shall be exercised in accordance with regulations prescribed by the Secretary or his delegate.