

section 171 of Title 28, Judiciary and Judicial Procedure.

EXCLUSION FROM GROSS INCOME OF CERTAIN AWARDS MADE PURSUANT TO EVACUATION CLAIMS OF JAPANESE-AMERICAN PERSONS

Pub. L. 87-834, §27, Oct. 16, 1962, 76 Stat. 1067, as amended by Pub. L. 99-514, §2, Oct. 22, 1986, 100 Stat. 2095, provided that:

“(a) IN GENERAL.—No amount received as an award under the Act entitled ‘An Act to authorize the Attorney General to adjudicate certain claims resulting from evacuation of certain persons of Japanese ancestry under military orders’, approved July 2, 1948, as amended by Public Law 116, Eighty-second Congress, and Public Law 673, Eighty-fourth Congress (50 U.S.C. App., secs. 1981-1987), shall be included in gross income for purposes of chapter 1 of the Internal Revenue Code of 1939 or chapter 1 of the Internal Revenue Code of 1986 [formerly I.R.C. 1954].

“(b) EFFECTIVE DATE, ETC.—Subsection (a) shall apply with respect to taxable years ending after July 2, 1948. If refund or credit of any overpayment of Federal income tax resulting from the application of subsection (a) (including interest, additions to the tax, additional amounts, and penalties) is prevented on the date of the enactment of this Act [Oct. 16, 1962], or within one year from such date, by the operation of any law or rule of law, the refund or credit of such overpayment may nevertheless be made or allowed if claim therefor is filed within one year after the date of enactment of this Act [Oct. 16, 1962]. In the case of a claim to which the preceding sentence applies, the amount to be refunded or credited as an overpayment shall not be diminished by any credit or setoff based upon any item other than the amount of the award referred to in subsection (a). No interest shall be allowed or paid on any overpayment resulting from the application of this section.”

§ 1985. Attorney's fees; penalty for overcharging

The Attorney General, in rendering an award in favor of any claimant, may as a part of the award determine and allow reasonable attorneys' fees, which shall not exceed 10 per centum of the amount allowed, to be paid out of, but not in addition to, the amount of such award.

Any attorney who charges, demands, receives, or collects for services rendered in connection with such claim any amount in excess of that allowed under this section, if recovery be had, shall be guilty of a misdemeanor, and shall upon conviction thereof be subject to a fine of not more than \$2,000, or imprisonment for not more than one year, or both.

(July 2, 1948, ch. 814, §5, 62 Stat. 1232.)

§ 1986. Administration

For the purposes of this Act [sections 1981 to 1987 of this Appendix] the Attorney General may—

(a) appoint a clerk and such attorneys, examiners, interpreters, appraisers, and other employees as may be necessary;

(b) call upon any Federal department or agency for any information or records necessary;

(c) secure the cooperation of State and local agencies, governmental or otherwise, and reimburse such agencies for services rendered;

(d) utilize such voluntary and uncompensated services as may from time to time be needed and available;

(e) assist needy claimants in the preparation and filing of claims;

(f) make such investigations as may be necessary;

(g) make expenditures for witness fees and mileage and for other administrative expenses;

(h) prescribe such rules and regulations, perform such acts not inconsistent with law, and delegate such authority as he may deem proper in carrying out the provisions of this Act [sections 1981 to 1987 of this Appendix].

(July 2, 1948, ch. 814, §6, 62 Stat. 1232.)

§ 1987. Authorization of appropriations

There are hereby authorized to be appropriated for the purposes of this Act [sections 1981 to 1987 of this Appendix] such sums as Congress may from time to time determine to be necessary.

(July 2, 1948, ch. 814, §7, 62 Stat. 1233; Aug. 17, 1951, ch. 327, §2, 65 Stat. 192; July 9, 1956, ch. 531, 70 Stat. 515.)

AMENDMENTS

1956—Act July 9, 1956, struck out provisions which made funds available for payment of settlement awards.

1951—Act Aug. 17, 1951, inserted provisions giving the Attorney General authority to effect compromise settlement of certain claims, not to exceed \$2,500 in amount with respect to each such claim.

RESTITUTION FOR WORLD WAR II INTERNMENT OF JAPANESE-AMERICANS AND ALEUTS

PUB. L. 100-383, AUG. 10, 1988, 102 STAT. 903

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§ 1989. Purposes

The purposes of this Act [sections 1989 to 1989d of this Appendix] are to—