However, amounts received under subsection b. (1) shall be included in gross income to the extent that such amounts are not used within one year of the receipt thereof to purchase replacement housing or facilities.

(Pub. L. 88–300, §7, Apr. 29, 1964, 78 Stat. 186; Pub. L. 99–514, §2, Oct. 22, 1986, 100 Stat. 2095.)

#### **Editorial Notes**

#### AMENDMENTS

1986—Pub. L. 99-514 substituted "Internal Revenue Code of 1986" for "Internal Revenue Code of 1954", which for purposes of codification was translated as "title 26" thus requiring no change in text.

### § 277d-24. Definitions; exemption from administrative procedure provisions

As used in sections 277d–17 to 277d–25 of this title, the term "land" shall include interests in land, and the term "fair value" shall mean fair value of the interest acquired. The provisions of such sections shall be exempt from the operations of subchapter II of chapter 5, and chapter 7, of title 5.

(Pub. L. 88-300, §8, Apr. 29, 1964, 78 Stat. 186.)

#### **Editorial Notes**

#### CODIFICATION

"Substituted in text for "the Administrative Procedure Act of June 11, 1946 (60 Stat. 237), as amended (5 U.S.C. 1001–1011)" on authority of Pub. L. 89–554, §7(b), Sept. 6, 1966, 80 Stat. 631, the first section of which enacted Title 5. Government Organization and Employees.

# § 277d-25. Authorization of appropriations

There are authorized to be appropriated to the Department of State for the use of the United States section of said Commission not to exceed \$44,900,000 to carry out the provisions of said convention and sections 277d-17 to 277d-25 of this title and for transfer to other Federal agencies to accomplish by them or other proper agency relocation of their facilities necessitated by the project. Of the appropriations authorized by this section, not to exceed \$4,200,000 may be used to carry out the provisions of section 277d-19 of this title. The provisions of section 277d-3 of this title are hereby expressly extended to apply to the carrying out of the provisions of said convention and sections 277d-17 to 277d-25 of this title.

(Pub. L. 88–300, §9, Apr. 29, 1964, 78 Stat. 186.)

## § 277d-26. Lower Colorado River emergency flood control works; agreements with Mexico for joint construction, operation and maintenance

The Secretary of State, acting through the United States Commissioner, International Boundary and Water Commission, United States and Mexico, is authorized to conclude, with the appropriate official or officials of the Government of Mexico, agreements for emergency flood control measures of international character in the reaches of the lower Colorado River between Imperial Dam and the Gulf of California, in both the United States and Mexico, such agreements

to provide: (a) for the joint clearing and maintaining free of trees and brush the bed and banks of the channel; for removing sediment deposits from the river channel; and (b) for corrective actions to guard against sedimentation and consequent aggradation of the river channel incident to desilting operations at diversion dams in the two countries: *Provided*, That, prior approval of the Secretary of the Interior is required of any proposed agreement with Mexico under clause (b) of this section which would involve construction and/or operation of works on the Colorado River in the United States under the jurisdiction of the Secretary. The measures contemplated herein are for the purpose of controlling floods on the lower Colorado River in accordance with article 13 of the 1944 Water Treaty with Mexico, and accomplishment thereof by the International Boundary and Water Commission, United States Section, would be in accord with the Memorandum of Understanding "as to Functions and Jurisdiction of Agencies of the United States in Relation to the Colorado and Tijuana Rivers and the Rio Grande Below Fort Quitman, Texas, Under Water Treaty Signed at Washington, February 3, 1944," between the Department of State and the United States Section, International Boundary and Water Commission and the Department of the Interior dated February 14, 1945.

(Pub. L. 88-411, §1, Aug. 10, 1964, 78 Stat. 386.)

#### § 277d-27. Execution of agreements

The United States Commissioner, International Boundary and Water Commission, United States and Mexico, is authorized to carry out those measures agreed upon for execution by the United States in the agreements concluded pursuant to section 277d–26 of this title.

(Pub. L. 88-411, §2, Aug. 10, 1964, 78 Stat. 386.)

## § 277d-28. Authorization of appropriations

There is authorized to be appropriated to the Department of State for use of the United States Section, International Boundary and Water Commission, United States and Mexico, not in excess of \$300,000 for the initial cost of the work authorized in sections 277d–26 to 277d–28 of this title, and not to exceed \$30,000 based on December 1975 prices, plus or minus such amounts as may be justified by reason of ordinary fluctuations in operation and maintenance costs involved therein, annually thereafter for necessary maintenance.

(Pub. L. 88-411, §3, Aug. 10, 1964, 78 Stat. 386; Pub. L. 93-126, §7(b), Oct. 18, 1973, 87 Stat. 452; Pub. L. 95-105, title V, §514(b), Aug. 17, 1977, 91 Stat. 862.)

# **Editorial Notes**

### AMENDMENTS

1977—Pub. L. 95–105 inserted "based on December 1975 prices, plus or minus such amounts as may be justified by reason of ordinary fluctuations in operation and maintenance costs involved therein," after "\$30,000".

1973—Pub. L. 93–126 substituted "\$30,000" for "\$20,000".